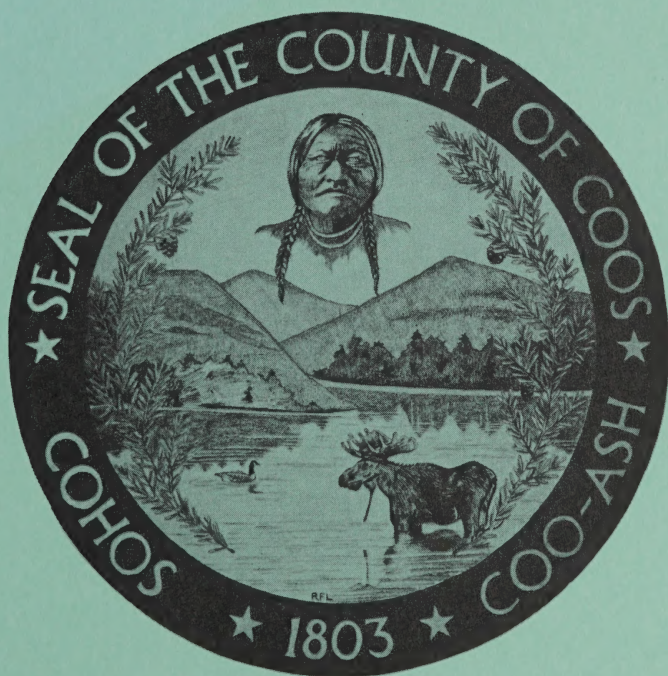


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2001

STATE OF NEW HAMPSHIRE

# Coös County



## ANNUAL REPORT

FOR THE  
YEAR ENDING DECEMBER 31

**2001**



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2001

COÖS COUNTY REPORT

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STATE OF NEW HAMPSHIRE

ANNUAL REPORT

OF

COÖS COUNTY

FOR THE

YEAR ENDING

DECEMBER 31,

2001

STATE OF NEW HAMPSHIRE

ANNUAL REPORT

OF

THE COMMISSIONER

FOR THE

YEAR ENDING

DECEMBER 31,

1901.



# COÖS COUNTY REPORT

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**COUNTY OFFICERS**  
**2001**

**COUNTY COMMISSIONERS**

Thomas R. Corrigan - Chairman, Lancaster  
A.M. Sue Trottier - Vice-Chair, Berlin  
Burnham A. Judd - Clerk, Pittsburg

**TREASURER**

Donald M. Bisson, Berlin

**REGISTER OF DEEDS**

Carole A. Lamirande, Berlin

**JUDGE OF PROBATE**

David D. King, Colebrook

**SUPERIOR COURT**

Peter Smith, Presiding Justice  
David Carlson, Clerk  
Pierre J. Morin, County Attorney  
Robert A. Loven, Sheriff

**MEDICAL REFEREES**

Brian D. Beattie, M.D., Lancaster  
Robert G. Soucy, M.D., Colebrook  
J. Roger Wood, M.D., Berlin

**COUNTY ADMINISTRATOR**

Suzanne L. Collins, Stewartstown

**ADMINISTRATOR, Berlin**

Jeannette Morneau, Gorham

**ADMINISTRATOR, West Stewartstown**

Suzanne L. Collins, Stewartstown

**OFFICE ADMINISTRATOR**

Gail A. Coletti, Colebrook

**SUPERINTENDENT OF CORRECTIONS**

Norman A. Brown, Lancaster

## **REPRESENTATIVES TO THE GENERAL COURT**

DISTRICT NO. 1:	Perley E. Davis, Colebrook Eric Stohl, Columbia
DISTRICT NO. 2:	Dana Landers, Northumberland
DISTRICT NO. 3:	Lynn C. Horton, Lancaster
DISTRICT NO. 4:	Leighton Pratt, Lancaster
DISTRICT NO. 5:	John E. Tholl, Jr., Whitefield
DISTRICT NO. 6:	Paula Bradley, Randolph Lawrence J. Guay, Gorham
DISTRICT NO. 7:	John Gallus, Berlin Ed Mears, Berlin Michael Rozek, Berlin Robert Rodrigue, Berlin David Woodward, Jr., Milan

## **DELEGATION OFFICERS**

John E. Tholl, Chairman  
Lawrence J. Guay, Vice Chairman  
Paula Bradley, Clerk



## COMMISSIONERS' REPORT

*They were the best of times*

*They were the worst of times...*

Charles Dickens penned this famous saying in 1859. One hundred forty-three years later in Coös County, there are no better words to describe the services we provide to our citizens and the economic times and health of this county. The services we provide to our citizens are second to none. Our 270 talented employees are focused on the important work that they do everyday. Without question though, the Year 2001 was the most difficult and challenging time in Coös County's economic and fiscal history.

*They were the best of times...*

- Both our nursing homes received excellent Medicaid surveys conducted by the NH Bureau of Public Health Facilities. These surveys are unannounced and the results are a testament to the long-term care we provide to our residents. We are thankful to our dedicated nursing home employees for the important work that they do for the County's elderly citizens. We also acknowledge with gratitude the financial support the County receives from the County Delegation and ultimately from the property owners who pay the county tax. To Jeannette and Sue and your crew – we thank you!
- Despite the demise of the Northeast Dairy Compact and the invasion of armyworms during the summer, the County Farm made a noteworthy profit of \$46,608. This is a credit to our Farm Manager Pat Giroux whose efforts in maintaining a properly fed healthy herd of Holsteins shows up in premium prices for our milk that is regularly high in butterfat. To Pat and your crew – we thank you too!
- The Department of Corrections continued to provide a safe, controlled environment for inmates entrusted to our care. In conjunction with the Farm Manager, the Outside Detail Corporal and the Recycling Center Operator, most inmates were productive during their incarceration. The practical work experiences range from mowing acres of lawns, shoveling snow, working with farm animals and cleaning the barn to baling cardboard and plastic in preparation for sale to the best commodity markets. To Norm and his team, you have our highest esteem.
- As County Commissioners we were very involved in obtaining funding for essential municipal projects through the NH Community Development Block Grant (CDBG) program. Late during 2001 we received grant approvals that will bring \$1,245,000 into Coös County:
  - In Whitefield, \$1,000,000 in economic development funds will pay for improvements to the road into the Whitefield Industrial Park and the balance will support a plan by David Presby to build a manufacturing plant that will produce a special ribbed plastic pipe used in septic systems. The new company proposes to employ 65 people and CDBG funds will be loaned to Presby Plastics to help fund construction. In the future, as the money is repaid, the Coös Economic Development Corporation will have the ability to loan this capital to new economic development projects and initiatives.



- In Berlin, a \$245,000 public facility grant will help finance the Coös County Family Health Services renovation project to create eight slots of safe and secure transitional housing for battered women and their children. This is a grant, not a loan, and will not require repayment.
- In conjunction with other U.S. forest dependent counties, we lobbied our US Senators and Congressmen rigorously to increase the federal Payment in Lieu of Taxes (PILT). During 2001, Congress approved a budget that increased Coös County's payment by \$46,163 or 43%. We continue in our quest to get PILT fully funded as most of the funds we are able to get from the federal government directly reduce the amount to be raised by taxes.
- On March 1, 2001 the Supreme Court ruled in our favor in our 4-year old dispute with the City of Berlin over unpaid county taxes in 1996, 1997 and 1998. During the two weeks that ensued the County Delegation approved an abatement of \$114,939 in interest and on March 12, 2001, the City of Berlin paid us \$1,011,443 including \$849,759 in principal and \$161,684 in costs and interest. We were all relieved to get this issue resolved and acknowledge the quick cooperation of City of Berlin officials once the Court rendered its opinion.

### *They were the worst of times...*

On September 10, 2001 American Tissue, parent company of Pulp & Paper of America in Berlin and Gorham, filed for Chapter 11 bankruptcy and its effect shook the absolute core of the Coös County economy. If we thought things could not get worse, the next day was September 11<sup>th</sup>.

Never has the wood fiber industry been in so much jeopardy. With this economic destabilization in mind, we asked all elected officials and department heads to prepare budgets for 2002 that would maintain only basic services. Berlin and Gorham together raise 28% of the county tax so we were required to make some budget cuts. The budget that we proposed at a Public Hearing on December 8<sup>th</sup> showed an increase of 1.7%. We have a good handle on expenses that we can control but our biggest obstacles are presented by the following conditions:

- The budget passed by the State legislature during the last session did not increase the nursing home reimbursement line item (Medicaid) so our nursing home revenues get farther and farther behind our expenses. At the state level, this is referred to as budget neutrality.
- The relatively new state sponsored programs that the County has subsidized since January 1999 grew by 17.9% during 2001. These programs include Home & Community Based Care, Provider Payments, Old Age Assistance, and Aid to the Permanently and Totally Disabled and in order to fund these programs at current levels we will need an additional \$230,300 in 2002.
- Placement costs for juveniles (the County reimburses the State of NH for 25% of these costs) increased 17% during 2001. To meet our obligations in 2002 we project an additional appropriation of \$74,500.
- The Coös County Nursing Home in Berlin experienced a severe nursing shortage. CCNH lost some of its licensed staff to the Northern NH Correctional Facility, a new arrival to the

mix of health care providers competing for licensed professionals in the Berlin labor market. For the first time in its 25-year history, this nursing home was not able to operate at 100% occupancy causing a severe curtailment in revenue. To further exacerbate the problem, the County had to hire agency nurses that cost significantly more than regular employees.

- Due to the layoffs at the paper mills, some employees at the Nursing Home in Berlin whose spouses worked for Pulp & Paper of America transferred to the County's health insurance plan. This put an additional strain on the nursing home budget.
- Early rate projections were received for the County's health insurance premiums effective July 1, 2002. Those projections are for a 39% increase. We agonize over how much the county can afford to pay for this essential benefit and we are equally worried about how much our employees can afford to pay.

As we continue to examine our role in the long-term care business, we know that we are the providers of last resort for many Medicaid recipients. Many private chains have declared bankruptcy in the past two years and in order to survive they must fill their beds with as many private paying residents as possible at much higher rates than the State is paying for Medicaid. We do not have that option.

We also are very cognizant of our role in the County's criminal justice system. The costs to the taxpayers for court ordered juvenile placements in 2001 totaled \$479,500. Incarceration of adults in our Department of Corrections cost \$1,101,455. Other associated costs to provide criminal justice related services were \$160,088 for the County Attorney's Office, \$54,989 for a Victim/Witness Advocate and \$362,173 for the County Sheriff's Department. In 2001, we expended an incredible sum of \$2,158,205 to keep law-abiding citizens safe.

Despite the worst of times, the County ended the 2001 fiscal year with an unaudited fund balance of \$1,014,771. We acknowledge every effort made by both elected and appointed officials responsible for the expenditure of county funds in helping to generate this fund balance.

As spring approaches, we are hopeful that 850 employees of the Berlin and Gorham mills will soon go back to work under new corporate ownership. We also applaud the vision of economic diversification being advocated by the Androscoggin Valley Economic Recovery Corp. A stronger Berlin and Gorham means a stronger Coös County.

We thank you, the citizens of Coös County, for the privilege and opportunity to serve as your Board of Commissioners. It is an honor and responsibility that we take very seriously and we want to assure you that we will always attempt to act in the best interests of the citizens of the County.

Respectfully submitted,

Thomas R. Corrigan, Chairman  
A.M. Sue Trottier  
Burnham "Bing" Judd



**COÖS COUNTY NURSING HOSPITAL  
ADMINISTRATOR'S REPORT  
West Stewartstown**

Shares

***THE SECRETS OF A BETTER MARRIAGE***

For everything that has changed in long-term care during the past decade, the key to a successful operation is still the relationship between the residents and the caregivers.

**Something Old, Something New:** Even though our building is old, the response we get from people upon walking in is that it does not feel like a conventional nursing home. There is a certain “aura” – a welcoming atmosphere and a feeling that it is a good place. It is a good place made that way by caring staff members who are eager to welcome visitors, volunteers, children, animals and new ways of providing care to our 90+ residents.

As we look at each resident’s past, we get to know their “stories” and then make every effort to incorporate their favorite things into their new life here. They are entitled to meaningful, dignified lives and it is their stories of the old days that play a part in the design of our ever-changing activity programs.

We invite you to visit. As you walk through the door, you will be greeted by Jake, our dog, and as you walk around you will see an abundance of plants, cats that belong to our residents and people all around – reading, talking, cooking or getting a manicure. You will hear television, laughter, numerous conversations, and either live music or CDs being played. You will see residents snacking or enjoying their meals accompanied by soft music in one of the dining rooms. In the middle of all this, medications are being passed, charts discussed and assessments made.

It is a good place and it is definitely alive.

**For Better or Worse:** It’s great to get what you ask for. But it’s a lot better when you don’t even have to ask. Our staff offers a level of service very personalized to each and every resident. Our belief is that each person can and does make a difference and we will make every possible effort to promote the growth of each resident and staff member. Our residents are primarily from a generation unlike mine – they wouldn’t think of asking for something out of the ordinary. It is the ingenuity of our staff members that bring extraordinary things into the lives of our residents and create moments that will become new memories. For example, last week staff took some residents up to Pittsburg to see the deer that congregate near the roadsides during winter. Others residents were writing a book for Valentine’s Day sharing the memories of how they met their sweethearts. A

volunteer brought in twin week old lambs to visit residents. Others played Bingo with the 6<sup>th</sup> grade class of Canaan School while some residents baked coffee cake and prepared homemade ice cream. And all of that can happen in only one day! Family and friends, old and young, all coming together to share themselves and to spend time together in an atmosphere that is comfortable and easy.

**And oh, For Richer, For Poorer:** There are no silver bullets in the financing of this nursing home and the care we provide. Our payments from Medicaid fall short of the cost of care. We have 91% Medicaid occupancy and with the current reimbursement environment in the State of NH, we would be bankrupt if it were not for you, the property taxpayer. For the past several years, no additional dollars have been appropriated in the state budget for nursing home care. The only way we have found to keep our high quality nursing home in business is the county tax. This tax provides 74-cents per \$1,000 in valuation for the care of our elders. I hope you agree that it is time that we make a conscious commitment to value the old and value the people who care for the old.

Coös County Nursing Hospital's success ultimately is based on enduring values. We have a constant commitment to quality care and the pursuit of making our "institution" a home where we champion each individual, his or her capabilities, his or her story.

We pledge to continue to apply our very best efforts and judgment on behalf of the residents we have the honor of serving and the caregivers who are dedicated to our cause.

***The Residents.  
The Caregivers.  
The Bottom Line.***

We care for all three and try to achieve a balance that is acceptable to you the taxpayers and citizens who help support our home. Together we are making this marriage work.

Respectfully submitted,

Suzanne Collins  
Administrator



**COÖS COUNTY NURSING HOME  
ADMINISTRATOR'S REPORT  
Berlin**

Our facility has been providing excellent quality intermediate nursing care to the citizens of this county for 25 years. This May, we celebrated our "Silver Jubilee". We marked the event during our National Nursing Home Week celebrations. The home was beautifully decorated in glitter and silver! We had a week filled with music, food and entertainment that were enjoyed by all. Mayor Robert Danderson and Pastor Conway Stone participated in the opening ceremony and Willy Cintron, one of our employees, provided piano selections. As usual, National Nursing Home Week is the time that we acknowledge and show our appreciation to the many volunteers, children's groups, and entertainers, as well as employees, who give their time and love to our residents. Department Heads served a sit-down meal to all employees during that week. We all had a great time, the servers and the "guests" as well. The Dietary staff, as usual, did a wonderful job of presenting good food for all to enjoy.

This year has been a difficult year financially. The majority of our residents are Medicaid recipients. This means that their stay at the nursing home is subsidized by the State of NH. The money allocated for nursing home care in NH has been level funded for the last three years. This means that though our costs have gone up, our reimbursement has not kept up with the increases. Our daily Medicaid rates are calculated on the acuity of our residents. These calculations are according to the severity of illnesses and the physical limitations of the residents. The resulting rates do not cover our expenses. Department Heads have done a very good job of keeping expenses controlled; however, we do not have control of our revenues. The bulk is provided by the State of NH and the balance comes from County taxes.

Another problem we have encountered this year is the severe licensed nurse shortage. This area of the state began to feel its effects at least 2-3 years later than our southern tier neighbors. We have had to resort to contract/agency nurses, which are expensive and often difficult to obtain. Our existing nursing staff has been true "Wonder Women" and "Super Heroes". They have picked up extra days, extra hours and volunteered to cover the gaps in the schedules. Flexibility has been the order of business in the Nursing Department this year. All available nurses have contributed to the staffing crunch. The Director of Nursing, Louise Belanger, RN, has also worked right alongside them and then doing her own work after hours.

Our Licensed Nursing Assistants, fortunately, have not experienced the same shortage. They are the direct caregivers, and through everyone's efforts the quality of care to our residents has not diminished at all. We continue to encourage nursing education, offering "creative scheduling" for the employees who are in the nursing program at the Community Technical College. This allows them to go to school while maintaining their positions at the nursing home. We presently have 3 nursing students on staff, and 2

LNA's who have begun taking courses toward the goal of becoming student nurses. This year some of our LPN's became IV certified, adding to the roster of qualified nurses that are able to give intravenous fluids. The ability to give IV's in the facility has often prevented hospitalizations of the residents. Keeping them in their "home" lessens the stressors on our frail elderly, especially during illness.

We continue to provide in-house Staff Development programs. This year saw an emergence of MRSA infections in this area. The Methicillin Resistant Staph Aureus infections are a national concern, resulting from overuse of antibiotics. Inservices were held to keep nursing staff alert on the monitoring of symptoms and treatment. Pain management and pain assessment has also been a focus for education this year. Revised policies have been instituted to ensure that even if a resident is unable to communicate, that they are evaluated and treated for their pain. Our Quality Assurance programs monitor characteristics of our resident population and the quality of care they receive. These programs are another effort to ensure that our residents get the best care possible.

The addition of Christine Griffiths to the Dietary Department has had a major positive influence on the quality of meals for the residents. A graduate of Newbury College who holds an AAS degree in culinary arts, she has had experience in resort hotels. She has helped us incorporate her knowledge and experience to improve the dining experience for the residents. We have always served excellent quality and nutritious food; however, she has helped us to improve the presentation. The changes often make the same food more appealing, resulting in happier and healthier residents.

Our intergenerational activities are very popular with the residents. Head Start children are so lively and stimulating for them. The BJHS "Learning Skills Opportunities" teenagers who come with "Poof" Tardif bring their special attention and interests to the residents. Milan Hilltop 4- H Club, North Country Shelter, Choral clubs, and other groups bring smiles to their faces. Our dances with Soft Touch Band have been a great hit. Musical programs bring their special dimension to the reminiscing of sights and sounds of the past. "Tuffy", our therapy dog continues to visit weekly and is eagerly anticipated when he does his rounds to visit the residents. He sure knows how to get his treats! He has even managed to befriend "Pretty Bird", our lovebird who resides on third floor and "Rudy" the cat who is "boss" of second floor. This year, third floor residents are enjoying the new 50" projection TV in the Dayroom. This size makes it easier for more residents to gather and have less problems seeing the screen. Lawrence Welk dances right up to them!

The Housekeeping and Laundry Departments have been busy this year, rearranging our linen storage areas. Due to Life Safety Code recommendations, our former soiled linen storage had to be changed. This resulted in shrinking clean linen storage to create other areas for the soiled linen. The result is more frequent trips to the nursing units by the porters and laundry staff. In spite of these added chores, they continue to keep the facility

clean and sparkling...in spite of over 120 individuals going about their business in this “house” every day!

Our Maintenance men have had several special projects to occupy them this year, in addition to their regular duties. They are continuing to refinish our miles of oak handrails, patching chipped paint on doorways, etc. The biggest project undertaken was the hot water boiler upgrade. The addition of a new boiler and two new 80-gallon storage tanks to the domestic hot water has improved the temperature of the water to remain more constant during periods of high use. The deck of the back patio was completely refurbished with new Trex decking and pressure treated lumber. We also added a small fiberglass pond with a fountain in the backyard. The pond and flowering plants add an extra delight for the residents and their families. We also obtained a new passenger vehicle for transportation of our residents to appointments and various activities. The Ford Crown Victoria was obtained through a state contract. It is very comfortable and easier for residents to get in and out of than our previous car.

The Business Office staff and Health Information Director have appreciated a new duplexer that was added to our shared printer. This saves a great deal of time when printing documents that are two sided. Computers are an accepted fact of life, which do make our work easier, but then we also have more to do, more reports to produce, etc.

All in all, our entire staff contributes every bit of work to make this a high quality environment for our residents. Our goal is to make this facility as homelike for them and their families, while providing them the high quality of care that they deserve.

Respectfully submitted,

Jeannette Morneau  
Administrator



## **HUMAN SERVICES ADMINISTRATOR'S REPORT**

In the year 2002, over fifty-eight percent of the county tax dollar will be used to reimburse the State of New Hampshire for State Assistance Programs. Overall, the budget for State Assistance Programs is up 6.6%

### **HCBC**

#### **(Home and Community Based Care)**

The counties are paying 25% of the cost for services provided by the Home Health Agencies to Medicaid recipients who qualify for nursing home level of care in their homes. Coös County was billed for 118 HCBC cases in October at a cost of \$22,500. Based on the 12-month historical data of 2001, we have increased this line item to \$292,000 for 2002.

### **PROVIDER PAYMENTS**

The counties share 25% of the cost with the State for services such as prescription drugs, hospitalization, x-rays, emergency medical services and some durable medical equipment for Medicaid recipients living in nursing homes and in the communities. In October the county was billed for 437 cases at a cost of \$50,750. Based on the 12-month historical data of 2001, we have increased this line item to \$722,000 for 2002.

### **OLD AGE ASSISTANCE**

The criteria for Old Age Assistance remain the same as in prior years. We have increased this line item by \$10,000 for 2002 based on 12-month historical data, as with the other programs. The number of monthly cases has increased from 67 in 2000 to 93 in 2001. The monthly billing averages \$3,000. This program provides a small living allowance to individuals 65 years and older who have no work history, have never paid in to social security and have an income of less than \$544 per month and resources of less than \$2,500. The county reimburses the State fifty percent of these costs.

### **APTD**

#### **(Aid to the Permanently and Totally Disabled)**

The line item for APTD also shows a substantial increase of \$66,300 based on billing last year. The number of cases billed per month in this category averages about 280 up from 210 last year and the average cost per month is also up, \$24,900 compared to \$19,000 per month last year. The program provides monthly payments to individuals between 18 and 65 years of age with a permanent mental or physical disability. Individuals must be disabled for a period of at least four years before they can qualify. The program has the same income and resource guidelines as the Old Age Assistance program.

In addition to sharing fifty percent of the cost for these two programs, the county also reimburses the State \$6 per month for each recipient of old age assistance and \$23 per month for each recipient of aid to the permanently and totally disabled for medical assistance.

### **MEDICAID - NURSING HOMES**

With the adoption of Senate Bill 409, the counties are now paying 25% of the cost of care for Medicaid residents in Nursing Homes. Prior to January 1, 1999 the counties paid 31% of those costs. Liability for the residents is the responsibility of the county in which the resident last resided before entering the nursing home. Our share of the cost for this line in 2001 has



averaged \$221,300 per month. The monthly average number of Medicaid residents in nursing homes for which Coös County is liable is up, slightly, from 282 to 297.

### **HUMAN SERVICES RATE SETTING OFFICE**

This line item is our 50% share of the cost for the state rate-setting bureau. The bureau determines Medicaid rates for nursing homes and audits nursing home Medicaid cost reports. The cost is calculated by taking the total cost of salaries, benefits and travel for the rate setting staff, dividing it by the number of nursing home cases in the entire State for that month and then multiplying that figure by the number of cases in Coös County. The lower number of Medicaid residents in nursing homes is reflected in this line also.

### **FUNERALS – COUNTY ASSISTED PERSONS**

This line has stayed level funded for 2002. The \$1 000 budgeted amount for 2002 is to provide burial assistance to any county assisted person for whom a legally liable town cannot be established. These are rare cases and the \$1,000 is a contingency amount.

### **MEDICAID RECOVERIES**

This line item goes away in 2002. Funding for Medicaid Recoveries paid for reimbursements to the State that resulted from a class action lawsuit between the State of NH and one Claire Desfosses. The court ordered the NH Medicaid system to reimburse certain individuals from whom the State illegally filed liens and subsequently collected payments. When the State initially collected these payments they credited the counties with 31% of the payments on our Medicaid bills. For all these payments found to be illegal, the County paid back 31% and we made the last payment to the State for these recoveries last spring.

### **DIVISION OF CHILDREN, YOUTH, AND FAMILIES**

The budget for the Division of Children, Youth and Families (DCYF) has been increased by \$74,500 based on 2001 historical data. The number of cases paid per month varies between 101 and 122. There are 201 active cases and in October 2001, the county paid for services on 107 cases.

The Counties as a group came to an agreement on payment for placements at the Youth Development Center with the New Hampshire Department of Health and Human Services (NHDHHS). The billing for these placements was reconciled with the Youth Development Center and the Department of Human Services to the County's satisfaction, as well as the Department of Human Services. We remitted our payments to the State in June and August. Any additional discrepancies were settled with the October 2001 bill. This is now a closed issue.

### **INCENTIVE FUNDS**

The Incentive funds are pass through funds from the State to the Counties for the development of programs that prevent out of home placements for youth between the ages of birth and 18 years. Proposals for these funds are accepted in June. The seven-member selection committee which consists of Rep. Eric Stohl, Coös County Victim/Witness Advocate Donna Ransmeier, Community Representative Mary Donovan of Lancaster, two Juvenile Service Officers and one Case Worker from the Division of Children, Youth, and Families, and I met on July 19 to review applications and speak with representatives from the applying agencies. This year the committee had \$138,297.75 in Incentive Funds to award as grants. The County anticipates receiving \$135,116.34 from the State of New Hampshire plus there was a balance of \$3,181.41 not

appropriated last year. The committee awarded \$114,700.00 in grants and reserved \$23,597.75 for the funding of other programs that may be developed during the year.

**COÖS COUNTY INCENTIVE FUNDS AWARDS  
FY 2002**

<b><u>Organization/Program</u></b>	<b><u>Award</u></b>
Child and Family Services	
Families Connection Program	15,000
Pittsburg/Clarksville Employment/ Recreation Program	3,700
Family Resource Center at Gorham	
Good Beginnings	10,000
Gorham Community Learning Center	
Toddler Program	6,000
Groveton Schools	
After School Program	5,000
School Administrative Unit No. 7	
Teen Leadership Training	6,000
Tri-County CAP	
Big Brothers/Big Sisters	4,000
Tri-County CAP	
Youth Alternatives Program	20,000
DHIS Family Planning	
Teen Clinic	9,000
North Stratford School	
Student Assistance Program	12,000
Weeks Medical Center	
Teen Clinic	9,000
Weeks Hospital Association	
Helping Our Children Reach for the Stars	5,000
Colebrook Police Athletic League	
Hockey Program	10,000
<b>TOTAL AWARDS</b>	<b>114,700</b>

I would like to take this time to thank Lois Stohl, Human Service Clerk for the time and effort she devotes to the processing of the State Assistance Programs. The paperwork for these programs is endless and she records it all very accurately and efficiently. We have learned the processing of these programs together and continue to educate ourselves in the details that continuously evolve.

Respectfully submitted,

Gail A. Coletti  
Human Services Administrator

## **REPORT OF THE SUPERINTENDENT CORRECTIONS - FARM - RECYCLING CENTER - TRANSFER STATION**

### **CORRECTIONS:**

Our daily population this past year saw an increase over our 2000 population. The daily population went from 28 inmates to 31 inmates. The total inmate days served in 2001 were 13,460 compared to 11,937 inmate days in 2000. Our total admissions for 2001 were 307 inmates; this is an increase in admissions from 273 in 2000. This represents a 13% increase in admissions.

Work programs continue to be a major focus of our rehabilitative efforts. Inmates recorded 31,905 hours of labor for the county, that labor based on the minimum wage (\$5.15) reflects a labor saving of \$164,305 for Coös County. This does not reflect the dollar value related to not having to provide any benefits.

I continue to utilize alternatives to incarceration and intermediate sanctions such as electronic monitoring (EM), house arrest and or work release. These programs continue to provide a cost savings approach to incarceration by either avoided medical costs or generating revenue. Our total admissions for 2001 were 307 inmates and only 4 were eligible for our EM program for a total of 365 inmate days. We monitored 3 inmates from Coös County and 1 inmate from the NH State Prison. We collected \$2,777 in 2000 from inmates towards the expenses of this program. In 2001, we collected \$3,758 from inmates on electronic monitoring. This showed an increase of 35% in revenues to the county for this program.

Medical costs this past year were favorable overall. Handicapped access for visitors and housing for inmates with disabilities is still a concern that will need to be addressed. We will continue to pursue Federal monies to help defray costs with this effort. In 2001, we collected \$2,418 from inmates towards their medical expenses with our inmate medical co-pay program, compared to \$3,396 collected in 2000. This does not reflect our continued attempt to recover \$3,768 from an inmate's worker compensation carrier. We have been very fortunate that during this past year we did not incur any major medical expenses related to inmates.

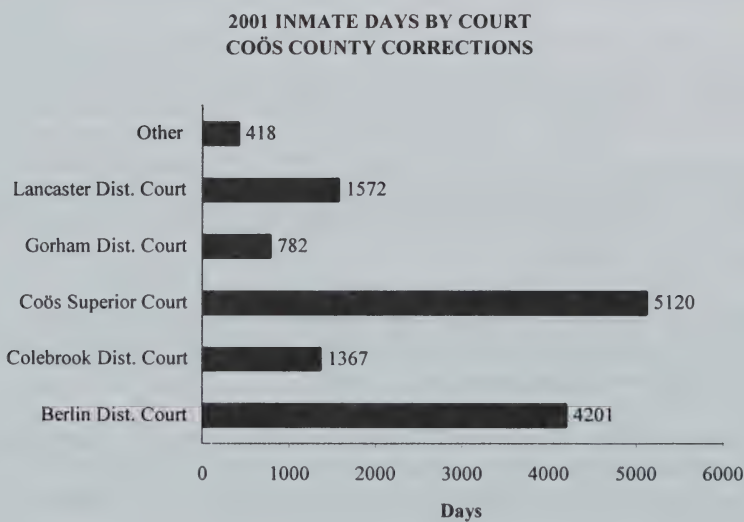
In an effort to continue good working relations with the state prison system, we continue to house 1 state inmate. We also have a cooperative agreement with other county facilities for the exchange of inmates as necessary.

Our recidivism rate for 2001 showed a decrease over 2000. Out of 132 new admissions 62 were repeat offenders over the previous three-year period. This shows an 11.29% return to prison rate. Our recidivism rate continues to remain well below state and national rates.

Our correctional facility continued to be on top of the technology curve again in 2001. We continue to receive training on the AFIS (automated fingerprint information system), which electronically transfers fingerprints to the New Hampshire State Police Bureau of Criminal Records. This is a valuable tool for law enforcement in Coös County and throughout the state. The system enables us to accurately determine the identity and criminal history immediately of those admitted to our correctional facility. This is a tremendous asset to our operations, since we are able to classify inmates immediately, rather than wait weeks for the mail system to return necessary information. This system is available for use by local and state law enforcement as well.

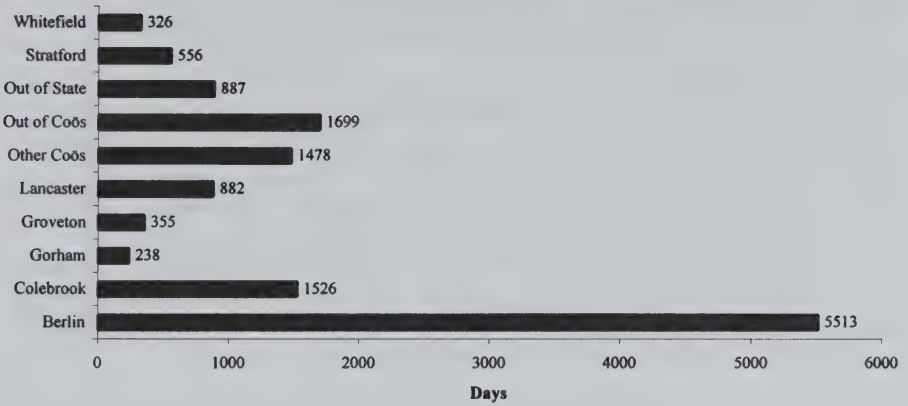
In a similar area of new technology, our video hearing usage increased this past year. In 2001, we held 94 video hearings within the walls of our correctional facility compared to 56 in 2000. This prevented the need for the Sheriff's Department to transport those inmates to a court facility. This resulted in a savings to the Sheriff's Department of approximately \$9,232, not to mention the invaluable increase to public safety. Some of the hearings that took place did not involve inmates incarcerated here at the facility. We conducted video search warrants and domestic violence petition hearings as well - another advancement in technology that provides a valuable service to the citizens of Coös County.

The following charts reflect inmate activity throughout 2001 by Court and Residence:

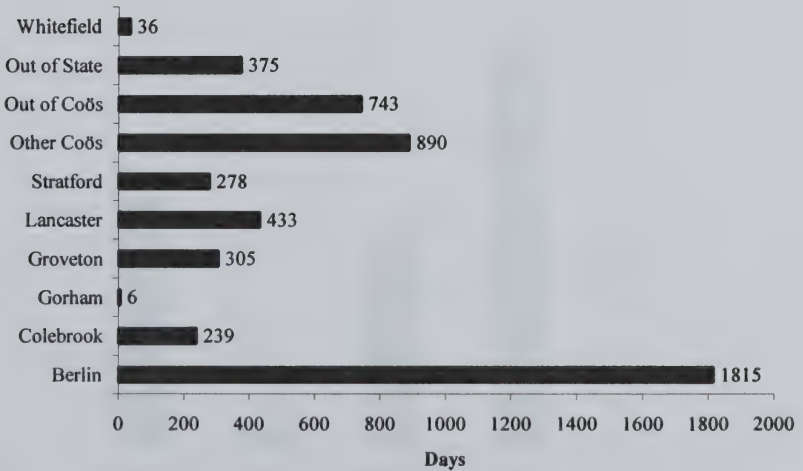




**2001 INMATE DAYS BY RESIDENCE  
COÖS COUNTY CORRECTIONS**



**2001 INMATE DAYS BY RESIDENCE  
COÖS SUPERIOR COURT**



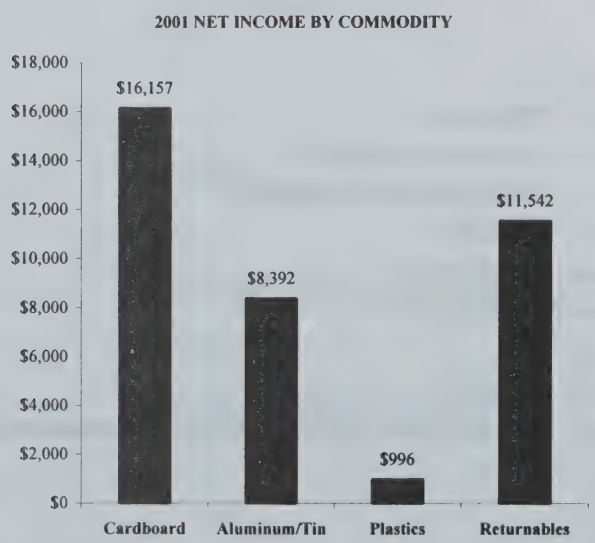
**FARM:**

We project our farm revenues to remain the same during 2001. It is unclear what effect not having the Northeast Dairy Compact will have on milk prices or what grain prices will be in 2002. We have budgeted money to mitigate an erosion problem in our lower fields this year. With the assistance of the State Department of Transportation we hope to obtain some blasted ledge from a nearby road project this summer. Our county farm remains a valuable rehabilitative resource for inmates at our correctional facility.

**RECYCLING CENTER:**

The recycling center continues to demonstrate its value in many ways for the member communities. The prices of commodities continue to drop. This work program allowed inmates to provide 7,382 hours of labor compared to 6,480 hours of labor in 2000. This is labor-intensive work and proves to be a valuable component of our inmate work-rehabilitative programs. The sale of commodities resulted in revenues of \$37,088; compared to \$39,093 collected in 2000. Revenues were much better than expected even with a dramatic drop in prices for all commodities and some volume reductions. Several businesses in the Colebrook area closed their doors during 2001. The recycling center operated with one full time employee and inmate labor with 4 inmates.

The following chart reflects the net income realized by the Recycling Center based upon each commodity sold:



TRANSFER STATION:

Bill Adair and Pat Porreca continue to do a great job operating our solid waste facility located on Back Pond. This facility provides Coös County with a cost-effective way to dispose of our solid waste and assist local communities. We continue to realize a profit from this operation.

I would like to SINCERELY THANK the County Commissioners, Tom Corrigan, A.M. Sue Trottier, Bing Judd, County Administrator Sue Collins, our Professional Corrections Staff and all County Employees for their dedication and efforts. Without their dedication and professional efforts, we would not have realized all the success that continues to be evident throughout our operations.

Respectfully Submitted,

Norman A. Brown, Superintendent  
BS CJA, M.Ed.

Corrections - Farm - Recycling Center - Transfer Station



## REPORT OF THE COUNTY ATTORNEY

The following is my report of cases disposed of in 2001:

### FELONIES:

Pleas: 90  
Sentences: State Prison - 62  
House of Corrections - 28  
Jury Trials: Guilty - 1; Not Guilty - 1; Dismissed by Court - 1  
TOTAL FELONY CASES DISPOSED OF: 93

### MISDEMEANORS:

Pleas: 33  
Jury Trials: 1 - Guilty plea upon close of evidence  
Remanded to District Court: 3  
TOTAL MISDEMEANOR CASES DISPOSED OF: 37

### MISCELLANEOUS:

Probation Violations - 8  
Annulment of Criminal Record - 17  
Sentence Modifications - 3  
Sentence Review Hearings - 8  
Petitions for Writs of Habeas Corpus - 5  
Miscellaneous Motion Hearings - 40  
Sentencing Hearings - 66  
TOTAL MISCELLANEOUS CASES DISPOSED OF: 147

GRAND TOTAL OF CASES DISPOSED: 277

In addition, the Grand Jury met nine times during the year. Several hearings were held in all cases, including arraignment, pre-trial conferences, motions, pleas and sentencing hearings.

The Assistant County Attorney position has been filled. Michael Bielarski, former Grafton Assistant County Attorney, came on board in March 2001 and is carrying a full caseload.

I wish to thank all Law Enforcement Agencies, the various state labs, and the Medical Examiners for making Coös County a safer place to live.

Respectfully submitted,

Pierre J. Morin  
Coös County Attorney

## REPORT OF THE COÖS COUNTY SHERIFF

The year 2001 was another busy year. All our statistics have increased. The Sheriff and his Deputies traveled 163,345 miles while performing duties consisting of serving civil process, transporting prisoners, serving civil and criminal arrest warrants, working special details, and extraditing prisoners back to NH.

Again this year the Sheriff's Office became more involved in Community Policing in schools in Jefferson, Berlin, Lancaster and Groveton. Deputy Douglas Fletcher is a member of, and instructor for **(PACT)**, *Positive Adolescent Choices Training*. He attended a three-day training seminar in Gorham, and instructed the eight-week program for all fifth graders at the Jefferson Elementary School. This program teaches students to beware the causes and effects of violence and encourages youths to make positive choices. Deputy Fletcher spent over 56 hours with the students.

Deputy Keith Roberge has been assisting teachers in the Berlin and Gorham High Schools with youth-oriented programs. He has also assisted the New Hampshire Probation Office by having persons on probation give lectures to students at the High Schools. Topics of the lectures include what life is like when on probation, technicalities to everyday living because of wrong choices made, etc. Deputy Roberge also went to the Milan schools at Halloween time and lectured the children of the dangers of accepting candy from strangers and the dangers of not wearing reflective clothing.

Deputies Iris Emerson and Mitchell Doolan attended a one-day Civil Process Training Seminar, sponsored by the Hillsborough County Sheriffs Department, and held at the NH Police Standards & Training Facility in Concord. The training was very informative and included new changes to RSAs pertaining to the services of civil process. It also provided an insight and comparison to different methods used by all of the different Sheriff's Departments when dealing with different, sometimes often and some very rare types of evictions, attachments, sale of properties (including houses and vehicles, and anything attachable by law) etc.

Again this year the Sheriff's Office has been involved with the *Special Olympics* and *DARE* programs sponsored by local law enforcement of the County. All of the Coös County Deputies completed the required New Hampshire training requirements

The Coös County Sheriff's Department has an extensive library of "In the Line of Duty" training tapes. This year, some of the tapes were loaned to local police departments for their officers to use and train by for their annual training.

Sheriff Loven, Deputies Fletcher and Doolan, all attended a one-day training seminar sponsored by Sig Arms. The training involved shooting different types of firearms and shooting at different targets, representing different crisis situations. The training was fun and informative.

Deputies Iris Emerson and Dayna Strout attended a one-day Criminal Intelligence Systems Operating Policies (28 CFR Part 23) training seminar in Manchester, NH. The training was sponsored by the Bureau of Justice Assistance, and was specific for allowing the sharing of criminal information, with regards to actual or suspected criminal behavior or criminal activity. The sharing of the information with other agencies, and the databases created for the information, will likely link criminal activity to suspects and arrests.

The New Hampshire Drug Task Force sponsored a two-day training seminar at the T&C Motor Inn in Shelburne. Deputies Fletcher, Roberge, and Doolan attended the training and received certificates from the classes.

The Coös County Sheriff’s Department graciously received four digital cameras from the United States Deputy Sheriff’s Association. Each of the Deputies now has the ability to use the Internet and send digital photographs of suspects to agencies for positive identification. This has become very important and helpful when making application for extraditing a fugitive from justice. The digital cameras are also helpful when making a civil attachment of property, accident reports, etc.

The Coös County Sheriff’s Department extradited five prisoners back to New Hampshire in 2001. Of the five prisoners, four were males and one was a female. They were all apprehended on individual non-related cases. Two of the prisoners were extradited back from Florida, one from Arizona, one from New York and one from Alabama.

The following statistics have been compiled from the Department’s Reporting System:

Civil Process Invoiced	1,300	Civil Arrests	148
Special Details Invoiced	46	Criminal Arrests	22
Transports	956	Assists to other Departments	73
(Juveniles)	160	Motor Vehicle Violations	12
(Males)	834	Motor Vehicle Warnings	40
(Females)	103	Motor Vehicle Arrests	8
(IEA’s)	62	Accidents Covered	2

Respectfully Submitted,

Robert A. Loven  
High Sheriff of Coös County



## REPORT OF THE REGISTRY OF DEEDS

*Another year has come and gone...one we will all remember.  
For tragedy has struck our homeland the 11<sup>th</sup> of September.*

Although, the entire country has experienced unbelievable tragedy and sorrow, this turmoil has not weakened our ability to fight back. The attack on America, September 11<sup>th</sup>, has not taken away our freedom; instead families, friends and coworkers are determined to help through unification and caring.

In spite of all that has happened, the Registry has had a very good year. Document count, for year-end 2001, was up by 250 documents for a total count of 7650. That translates into \$278,792.97, collected for the county. Total income for 2001, after expenses, came to \$90,767.34.

Part of the large increase in revenues is directly attributed to the up-front payment of copies requested. With the Debit Account system in place, customers can deposit into their account and print the copies right at the retrieval station. As of year-end, we had opened a total of 180 accounts. Revenues derived at year-end amounted to \$39,356.01 and we no longer have to bill for copies.

As in previous years, the Registry continues to look for ways to improve both time and service. The optical disk project, imaging of documents, has progressed nicely. Thanks to our able staff: Sally Pelletier, Deputy; Colleen Truland, Assistant Deputy; Tanya Batchelder, Clerk/Reproduction Tech; along with Rebecca Fogg, part-time summer help, we are at a point where completion is near. The Registry's goal is to complete this project by the end of 2002.

As in the past, Connor & Connor, Inc. has met all our needs with flying colors. In addition, they have allowed us to utilize the plan scanner at no extra charge. With this added feature, Colleen has been able to scan over 1,500 plans making them immediately available for viewing. The public can now retrieve, view and print a copy of the plan within minutes without ever having to handle the original. In addition to this, Connor & Connor, Inc. continues to upgrade our computer system and we are now capable of handling a much larger volume of work at a faster pace, without the loss of accuracy.

My thanks to the county delegation, commissioners and administration for their help and support of our endeavors. It is our hope to continue to grow and improve our service and with your continued support, we will be able to do so. We look forward to working with you in 2002.

Respectfully submitted,

Carole A. Lamirande, Registrar

**COÖS COUNTY UNINCORPORATED PLACES  
TAX COLLECTOR'S REPORT**

Summary of Tax Accounts  
Fiscal Year Ended December 31, 2001

DR.

	<u>2001</u>	Levies of <u>2000</u>
<b>Uncollected Taxes - Beginning of Fiscal Year:</b>		
Property Taxes		28,240.32
<b>Taxes Committed to Collector:</b>		
Property Taxes	315,518.00	
Land Use Change Taxes	190.00	
Yield Taxes	291,402.00	
Abatements on Taxes	(93.00)	(28.00)
Overpayment on Taxes		133.29
Interest Collected on Delinquent Taxes		424.07
Penalties/Costs before Lien	70.00	216.50
<b>Total Debits</b>	<b><u>\$607,087.00</u></b>	<b><u>\$28,986.18</u></b>

CR.

<b>Remitted to Treasurer during Fiscal Year:</b>		
Property Taxes	280,591.00	27,466.32
Land Use Change Taxes	190.00	
Yield Taxes	291,402.00	
Interest		374.13
Conversion to Lien		1,099.23
Penalties/Costs	70.00	46.50
<b>Uncollected Taxes End of Fiscal Year:</b>		
Property Taxes	34,834.00	
<b>Total Credits:</b>	<b><u>\$607,087.00</u></b>	<b><u>\$28,986.18</u></b>

**COÖS COUNTY UNINCORPORATED PLACES**  
**TAX COLLECTOR'S REPORT**  
Summary of Tax Accounts  
Fiscal Year Ended December 31, 2001

DR.

		Levies of	
	<u>2000</u>	<u>1999</u>	<u>1998</u>
Unredeemed Taxes			
Balances at Beginning of Fiscal Year		1,049.13	215.48
Liens Executed During Fiscal Year	1,130.23		
Interest and Costs Collected After Lien Execution	20.93	150.70	81.85
<b>Total Debits</b>	<b><u>\$1,151.16</u></b>	<b><u>\$1,199.83</u></b>	<b><u>\$297.33</u></b>

CR.

**Remitted to Treasurer during  
Fiscal Year:**

Redemptions	474.60	763.46	215.48
Interest/Costs (After Lien Execution)	20.93	150.70	81.85
Unredeemed Taxes End of Year	655.63	285.67	
<b>Total Credits</b>	<b><u>\$1,151.16</u></b>	<b><u>\$1,199.83</u></b>	<b><u>\$297.33</u></b>



**STATEMENT OF BONDED DEBT**  
**December 31, 2001**

Nursing Hospital and  
Department of Corrections – West Stewartstown  
*Building Improvements*

Original Amount	\$895,000
Interest Rate: 8.0%	

Payments Due:

2002 – 2006	\$225,000
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\*\*\*\*\*

Nursing Home - Berlin  
*Heating System*

Original Amount	\$350,000
Interest Rate: 5.48%	

Payment Due:

2002	\$45,000
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**STATEMENT OF LONG-TERM NOTES**  
**December 31, 2001**

**A. Capital Outlay – County 2000**

Original Amount	\$210,000
Interest Rate: 4.25% for 2001	
4.50% for 2002	

**Payment Due:**

2002	\$114,200
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**B. Capital Outlay – County 2001**

Original Amount	\$120,700
Interest Rate: 2.85%	

**Payments Due:**

2002	\$56,000
2003	\$64,700

Donald M. Bisson  
Treasurer

**SCHEDULE OF COUNTY PROPERTY**  
**Appraisal - December 31, 2001**

<u>Description</u>	<u>Estimated Sound Appraisal</u>
<u><i>WEST STEWARTSTOWN</i></u>	
Nursing Hospital	\$3,970,408
Jail and House of Correction	1,231,200
Hay and Cow Barn	500,000
Recycling Center & Recycling Storage Building	160,000
Frame Garage	50,000
Machinery Shed	13,608
County Administrator's House/Garage	170,000
Water Reservoir Building	76,000
<u><i>LANCASTER</i></u>	
Courthouse: County Attorney – Contents	20,000
Courthouse: Register of Deeds – Contents	50,000
Courthouse: Sheriff's Office – Contents	30,000
Cooperative Extension – Contents	100,000
<u><i>BERLIN</i></u>	
Nursing Home	2,961,407
Total	\$9,332,623



STATE OF NEW HAMPSHIRE  
DEPARTMENT OF REVENUE ADMINISTRATION  
MUNICIPAL SERVICES DIVISION  
P.O. BOX 487, CONCORD, NH 03302-0487  
(603)271-3397



**REPORT OF APPROPRIATIONS  
ACTUALLY VOTED**

(RSA 21-J:34)

DATE OF MEETING: March 10, 2001

Town/City Of: \_\_\_\_\_ County: Coos

Mailing Address: PO Box 10, West Stewartstown, NH 03597

Phone #: 603-246-3321 Fax #: 603-246-8117 E-Mail: \_\_\_\_\_

**CERTIFICATE OF APPROPRIATIONS VOTED**

(To Be Completed After Annual or Special Meeting)

This is to certify that the information contained in this form, appropriations actually voted by the town/city meeting, was taken from official records and is complete to the best of our knowledge and belief.

**GOVERNING BODY (SELECTMEN)**

*Please sign in ink.*

<u>Thomas R. Corrigan</u>	_____
<u>G. M. Sue Drattini</u>	_____
<u>Burton A. Judd</u>	_____

Penalty: Failure to file within 20 days after each meeting at which appropriations were voted may result in a \$5.00 per day penalty for each day's delay (RSA 21-J:36).

Acct. No.	APPROPRIATIONS OR EXPENDITURES	APPROPRIATIONS PREVIOUS FISCAL YEAR	EXPENDITURES PREVIOUS FISCAL YEAR	PROPOSED BUDGET ENSUING YEAR	APPROPRIATIONS VOTED FOR ENSURING YEAR
	<b>*GENERAL GOVERNMENT*</b>				
4110	County Convention Costs	9,000	5,828	9,000	9,000
4120	Judicial				
4122	Jury Costs				
4123	County Attorney's Office	170,100	143,316	176,400	178,500
4124	Victim Witness Advocacy Program	58,800	57,750	56,550	58,250
4130	Executive				
4150	Financial Administration	85,150	82,664	84,500	86,300
4151	Treasurer	3,500	3,075	4,100	4,100
4153	Other Legal Costs				
4155	Personnel Administration				
4191	Unincorporated Places	683,350	620,965	654,150	679,850
4192	Medical Examiner	20,000	17,733	20,000	20,000
4193	Register of Deeds	185,800	170,644	181,000	183,300
	Violence Against Women	0			
---	Other (Auditors)	4,300	3,890	4,500	4,500
	<b>*PUBLIC SAFETY*</b>				
4211	Sheriff's Department	371,200	343,768	390,500	396,100
4212	Custody of Prisoners				
4214	Sheriff's Support Services				
4219	Other Public Safety - Transfer Station	17,800	18,075	17,500	17,900
	Recycling Center	64,200	64,367	66,900	66,900
	<b>*CORRECTIONS*</b>				
4230	Corrections	1,140,500	1,081,706	1,166,900	1,195,600
4235	Adult Probation and Parole				
4300	COUNTY FARM EXPENSES*	240,400	227,481	251,800	255,700
	Land Management	0			
	<b>*COUNTY NURSING HOME* Berlin &amp; W. Stewart.</b>				
4411	Administration	718,150	670,613	707,900	727,000
4412	Operating Expense	9,698,900	9,090,523	9,955,500	10,301,100
4439	Other Health				
	<b>*HUMAN SERVICES*</b>				
4442	Direct Assistance	3,569,500	3,733,447	3,745,000	3,783,000
4443	Board and Care of Children	500,000	416,103	447,000	447,000
4446	Diversion Programs	104,400	12,594	107,600	107,600
4447	Special Outside Services	84,200	77,200	70,700	76,200
---	Other (Administration)	40,900	31,168	24,800	26,800
	Other (Long Term Care Counselor)	34,300	0	0	0
	<b>*COOPERATIVE EXTENSION SERVICES*</b>				
4611	Administration	150,700	144,314	151,100	152,600
4619	Other Conservation	24,950	24,238	27,000	27,900
4650	ECONOMIC DEVELOPMENT Federal Grants CDBG	512,000	500,290	0	0
	<b>*DEBT SERVICE*</b>				
4711	Principal Long-Term Bonds/Notes	265,000	265,000	265,000	265,000
4721	Interest Long-Term Bonds/Notes				
---	Other (Int. Short Term Notes)	215,000	217,640	236,300	220,000
	<b>*INTERGOVERNMENTAL TRANSFERS*</b>				
4800	Intergovernmental Transfers				
	<b>*CAPITAL OUTLAY*</b>				
---	W. Stewartstown Nursing Home	151,000	70,281	55,000	55,000
---	Berlin Nursing Home	37,000	36,803	50,700	50,700
---	Corrections	3,000	0	0	0
---	Farm	42,000	22,000	15,000	25,000
	Register of Deeds	15,000	15,000	15,000	15,000
	Communications	0	0	50,000	50,000
	<b>*INTERFUND OPERATING TRANSFERS*</b>				
---	Transfer to Non-Capital Reserve Fund	0	0		50,000
	<b>TOTAL APPROPRIATIONS</b>	<sup>32</sup> 19,220,100	18,168,474	19,007,400	19,535,900

Acct. #	SOURCES OF REVENUES	EST. REVENUE PREVIOUS FISCAL YEAR	ACTUAL REVENUE PREVIOUS FISCAL YEAR	ESTIMATED REVENUE ENSUING FISCAL YEAR
	*ASSESSMENTS/TAXES			
3110	Property Taxes Levied For Unincorporated Places	421,750	282,672	407,250
3120	Land Use Change Taxes for Unincorporated Places	0	0	0
3180	Resident Taxes for Unincorporated Places			
3185	Yield Taxes For Unincorporated Places	156,000	258,174	182,800
3186	Payments in Lieu of Taxes for Unincorporated Places	38,300	38,738	38,800
3187	Payments in Lieu of Taxes	0	10,095	0
3189	Other Taxes - Railroad Tax			
	Other Taxes - Rooms & Meals, Excavation	0	3,825	900
3190	Interest and Penalties on Delinquent Taxes for Unincorporated Places	0	0	0
3191	Penalties on Delinquent Municipal Assessments			
	*LICENSES, PERMITS, AND FEES*			
---	Motor Vehicle Fees	36,000	34,605	37,300
---	Planning Board Fees	0	325	0
3319	REVENUE FROM THE FEDERAL GOVERNMENT			
	*REVENUE FROM THE STATE OF NH*			
3351	Shared Revenue for Unincorporated Places	6,300	6,389	6,300
3352	Incentive Funds	104,400	107,627	107,600
3354	Water Pollution Grants			
3355	Housing and Community Development-CDBG Grant	512,000	512,000	0
3356	State & Fed. Forest Land Reimb. in Unincorporated Places (County)	63,100	69,558	70,000
3359	Other (Victim/Witness Grant)	30,000	31,241	25,000
---	Prosecutor's Grant	33,000	14,938	20,000
---	Medicaid Pro Share Payment	600,000	604,073	600,000
---	Foundation Aid	0	0	0
---	Long Term Care Counselor	26,500	0	0
---	State Ed. Grant	0	0	0
---	Kindergarten Aid	0	0	0
3379	INTERGOVERNMENTAL REVENUES			
	*REVENUES FROM CHARGES FOR SERVICES*			
3401	Sheriff's Department	236,000	279,808	187,400
3402	Register of Deeds	195,000	254,902	195,000
3403	County Corrections	69,300	20,123	27,500
3404	County Nursing Homes	8,260,700	8,514,817	8,728,600
3405	County Farm	289,800	367,240	243,300
3407	Maintenance Dept.			
---	Transfer Station	22,500	22,500	22,500
---	Recycling Center	64,200	121,210	66,900
	*REVENUE FROM MISCELLANEOUS SOURCES*			
3502	Interest on Investments	165,000	267,905	175,000
3503	Rents of Property			
3508	Contributions and Donations			
---	Interest on Delinquent Taxes	200	85,356	100
350_	Other (Miscellaneous)	2,000	7,273	2,000
350_	Other (Int. on Special Revenue - Unincorporated Places)	0	1,895	0
350_	Other (Int., NFR Funds, UP Interest, Sales of Documents)	0	1,506	0
	*OTHER FINANCIAL SOURCES*			
3912	Transfer from Special Revenue Funds	25,000	5,148	6,500
3913	Transfer from Capital Projects Funds			
3914	Transfer from Proprietary Funds			
3915	Transfer from Non-Capital Reserve Funds			
3916	Transfer from Trust and Agency Funds			
3934	Proceeds from Long-Term Notes/Bonds	215,000	210,000	175,700
	AMOUNT OF FUND BALANCE USED TO REDUCE TAX RATE	1,195,000	1,195,000	1,224,000
	TOTAL REVENUES	12,767,050	13,328,944	12,550,450
	AMOUNT TO BE RAISED BY COUNTY TAX	6,453,050	6,453,050	6,985,450

## 2001 COUNTY TAX APPORTIONMENT

COÖS COUNTY	% PROPORTION TO COUNTY TAX	APPORTIONMENT OF COUNTY BUDGET
Atkinson & Gilmanton Academy Grant	0.0267%	1866
Bean's Grant	0.0000%	2
Bean's Purchase	0.0037%	257
Berlin	18.1028%	1,264,565
Cambridge	0.2420%	16,904
Carroll	8.0301%	560,942
Chandler's Purchase	0.0009%	60
Clarksville	0.9782%	68,334
Colebrook	5.2506%	366,779
Columbia	2.4726%	172,724
Crawford's Purchase	0.0113%	792
Cutt's Grant	0.0000%	0
Dalton	2.4891%	173,878
Dix Grant	0.0313%	2,186
Dixville	0.7964%	55,635
Dummer	2.2128%	154,573
Errol	2.6918%	188,033
Erving's Grant	0.0029%	205
Gorham	10.0865%	704,587
Green's Grant	0.1446%	10,103
Hadley's Purchase	0.0000%	0
Jefferson	3.7734%	263,589
Kilkenny	0.0009%	64
Lancaster	7.9741%	557,029
Low & Burbank's Grant	0.0000%	0
Martin's Location	0.0017%	122
Milan	3.6125%	252,350
Millsfield	0.2117%	14,791
Northumberland	4.9239%	343,955
Odell	0.0674%	4,706
Pinkham's Grant	0.1462%	10,211
Pittsburg	6.7927%	474,498
Randolph	2.1746%	151,908
Sargent's Purchase	0.2410%	16,834
Second College Grant	0.0554%	3,867
Shelburne	2.8428%	198,581
Stark	2.1637%	151,147
Stewartstown	2.6092%	182,263
Stratford	2.5107%	175,380
Success	0.3505%	24,486
Thompson & Meserve's Purchase	0.2102%	14,680
Wentworth Location	0.3331%	23,269
Whitefield	5.4298%	379,295
TOTALS	100.0000%	6,985,450





## INDEPENDENT AUDITOR'S REPORT

February 9, 2001

### MASON+RICH

PROFESSIONAL  
ASSOCIATION

CERTIFIED  
PUBLIC  
ACCOUNTANTS

Board of County Commissioners  
County of Coös, New Hampshire

We have audited the accompanying general purpose financial statements of the County of Coös, New Hampshire, as of and for the year ended December 31, 2000, as listed in the Table of Contents. These general purpose financial statements are the responsibility of the County's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As described more fully in Note 1-K to the financial statements, the County does not accrue the current portion of accumulated unpaid personal and sick pay in the General Fund in accordance with generally accepted accounting principles. The effect on the combined financial statements of this departure from generally accepted accounting principles cannot be determined.

In our opinion, except for the departure from generally accepted accounting principles described in the preceding paragraph, the general purpose financial statements present fairly, in all material respects, the financial position of the County of Coös, New Hampshire, as of December 31, 2000 and the results of its operations and the cash flows of its proprietary fund types for the year then ended in conformity with generally accepted accounting principles.

Our audit was made for the purpose of forming an opinion on the combined financial statements taken as a whole. The accompanying combining and individual fund financial statements listed as supporting schedules in the table of contents are presented for purposes of additional analysis and are not a required part of the combined financial statements of the County of Coös, New Hampshire. The information has been subjected to the auditing procedures applied in the audit of the combined financial statements and in our opinion, is fairly stated in all material respects in relation to the combined financial statements taken as a whole.

In accordance with *Government Auditing Standards*, we have also issued our report dated February 9, 2001 on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

Respectfully submitted,

*Mason + Rich, P.A.*

MASON + RICH PROFESSIONAL ASSOCIATION  
Certified Public Accountants 35

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MEMBER  
AMERICAN INSTITUTE OF  
CERTIFIED PUBLIC ACCOUNTANTS  
PRIVATE COMPANIES  
PRACTICE SECTION

**CONSOLIDATED BALANCE SHEET  
DECEMBER 31, 2001**

**ASSETS:**

Cash - County	\$2,509,376
Cash - Unincorporated Places	35,016
Cash - Recycling Center	64,235
Accounts Receivable - West Stewartstown Nursing Hospital	297,296
Accounts Receivable - Coös County Nursing Home	270,712
Accounts Receivable - County	184,481
Accounts Receivable - Farm	19,184
Accounts Receivable - Recycling Center	544
Purchased Taxes - County	941
Taxes Receivable - Unincorporated Places	34,834
Taxes Receivable - County - 2001	977,507
Inventories	80,227
Pre-Paid Expenses - West Stewartstown Nursing Hospital	167
Amount to be Provided for Long Term Debt	<u>587,689</u>

**TOTAL ASSETS**

\$5,062,209

**LIABILITIES:**

Accounts Payable - Coös County Nursing Home	\$45,500
Accounts Payable - All Other Funds	1,814,908
Agency Payable - Coös County Nursing Home	2,100
Accrued Expense - Coös County Nursing Home	25,149
Payroll Deductions - All Funds	27,475
Long Term Notes Payable	317,688
Bonds Payable	<u>270,000</u>

**TOTAL LIABILITIES**

\$2,502,820

**CONSOLIDATED BALANCE SHEET  
DECEMBER 31, 2001**

**FUND EQUITY**

Reserve for Special Appropriations

a. West Stewartstown Nursing Hospital Projects	\$58,914
b. Berlin Nursing Home Projects	4,935
c. County: Reserve for Bad Debt	1,598
d. Farm	4,416
e. Unincorporated Places	4,218

Reserve for Special Purpose

a. Placement Prevention Programs	137,108
b. Facility Fund	51,268
c. Sick Pay	376,653
e. Special Revenue Fund - Unincorporated Places	35,016
g. Equipment Reserve - Recycling Center	64,235
h. Inventory Offset	80,227

Undesignated/Unreserved

a. Nursing Hospital, Nursing Home, County, Farm	1,014,771
b. Unincorporated Places	627,394
c. Recycling Center	61,379
d. Transfer Station	37,257

<b>TOTAL FUND EQUITY</b>	<b>\$2,559,389</b>
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<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b><u><u>\$5,062,209</u></u></b>
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**BUDGET**  
**OF**  
**COÖS COUNTY, NEW HAMPSHIRE**

**JANUARY 1, 2002 TO DECEMBER 31, 2002**

**Thomas R. Corrigan, Chairman**

**A.M. Sue Trottier, Vice-Chair**

**Burnham A. Judd, Clerk**

**BOARD OF COUNTY COMMISSIONERS**



## **2001 COMPARISON STATEMENT**

**COMPARISON STATEMENT FOR 2001 BUDGET**

ACCOUNT TITLE					
	2001 EXPENSE BUDGET	2001 ACTUAL EXPENSES	2001 REVENUE BUDGET	2001 ACTUAL REVENUES	( ) INDICATE REVENUES EXCEEDED EXPENSES
<b>COUNTY GOVERNMENT</b>					
ADMINISTRATION					
Commissioners' Salaries	18,450	18,450			18,450
Administration Expense	64,650	55,152			55,152
Treasurer's Salary	3,000	3,000			3,000
Treasurer's Expense	1,100	478			478
County Auditors	4,500	4,477			4,477
County Report	3,200	2,580			2,580
REGISTER OF DEEDS					
Register's Salary	30,000	30,000			
Register's Expense	153,300	146,710	195,000	278,793	(102,083)
CRIMINAL JUSTICE PROGRAMS					
County Attorney	178,500	160,088	20,000	19,410	140,678
Victim/Witness Advocacy	58,250	54,989	25,000	30,672	24,317
Sheriff's Department	396,100	362,173	187,400	258,973	103,200
Medical Referees	20,000	10,994			10,994
Corrections Department	1,195,600	1,101,455	27,500	18,526	1,082,929
ENTERPRISE FUNDS					
West Stewartstown Nursing Hospital	5,610,100	5,165,237	4,246,000	4,095,343	1,069,894
Berlin Nursing Home	5,418,000	5,076,702	4,482,600	4,163,403	913,299
County Farm	255,700	225,643	243,300	272,251	(46,608)
EXTENSION/CONSERVATION DISTRICT					
Cooperative Extension	152,600	142,009			142,009
Cooks County Conservation District	27,900	26,853			26,853
DEBT SERVICE					
Interest: Short-Term Notes	220,000	216,370	145,000	216,839	(469)
Principal: Long-Term Notes	180,000	180,000			180,000
Principal: Bonded Debt	85,000	85,000			85,000
COUNTY DELEGATION					
Delegation Expense	9,000	5,153			5,153
OPERATING TRANSFERS					
Transfer to Non-Capital Reserve Fund	50,000	50,000			50,000
SOCIAL SERVICE AGENCIES					
Senior Meals	18,200	18,200			18,200
Retired Senior Volunteer Program	14,500	14,500			14,500
Community Contact	4,000	4,000			4,000
Response Program	4,000	4,000			4,000
North Country Alzheimer's Partnership	3,500	3,500			3,500
Alzheimer's Respite Community Center	2,000	2,000			2,000



# **COMPARISON STATEMENT FOR 2001 BUDGET**

ACCOUNT TITLE					
	2001 EXPENSE BUDGET	2001 ACTUAL EXPENSES	2001 REVENUE BUDGET	2001 ACTUAL REVENUES	( ) INDICATE REVENUES EXCEEDED EXPENSES
North Country Transportation	27,000	27,000			27,000
Long Distance Medical Transportation	3,000	3,000			3,000
<b>TOTAL COUNTY GOVERNMENT</b>	<b>14,211,150</b>	<b>13,199,714</b>	<b>9,571,800</b>	<b>9,354,211</b>	<b>3,845,504</b>
<b>RECYCLING CENTER</b>					
Recycling Center	66,900	60,876	66,900	106,315	(45,439)
<b>TOTAL RECYCLING</b>	<b>66,900</b>	<b>60,876</b>	<b>66,900</b>	<b>106,315</b>	<b>(45,439)</b>
<b>TRANSFER STATION</b>					
Transfer Station	17,900	13,933	22,500	22,500	(8,567)
<b>TOTAL TRANSFER STATION</b>	<b>17,900</b>	<b>13,933</b>	<b>22,500</b>	<b>22,500</b>	<b>(8,567)</b>
<b>CAPITAL OUTLAY</b>					
West Stewartstown Nursing Hospital	55,000	32,749			32,749
Berlin Nursing Home	50,700	48,765			48,765
Register of Deeds	15,000	11,316			11,316
Communications	50,000	0			0
County Farm	25,000	13,960			13,960
Proceeds: Long-Term Notes			175,700	120,700	(120,700)
<b>TOTAL CAPITAL OUTLAY</b>	<b>195,700</b>	<b>106,790</b>	<b>175,700</b>	<b>120,700</b>	<b>(13,910)</b>
<b>STATE ASSISTANCE PROGRAMS</b>					
Human Services Administration	26,800	25,601			25,601
Categorical Programs	3,783,000	3,870,146			3,870,146
Children, Youth & Families Services	447,000	479,459			479,459
Placement Prevention	107,600	11,853	107,600	135,117	(123,264)
<b>TOTAL STATE PROGRAMS</b>	<b>4,364,400</b>	<b>4,387,059</b>	<b>107,600</b>	<b>135,117</b>	<b>4,251,942</b>
<b>TOTALS</b>	<b>18,856,050</b>	<b>17,768,372</b>	<b>9,944,500</b>	<b>9,738,843</b>	<b>8,029,530</b>
<b>COUNTY GOVERNMENT REVENUES</b>					
<b>TAXES AND SERVICES</b>					
Medicaid Proportional Payment			600,000	604,075	(604,075)
County Taxes			6,985,450	6,985,450	(6,985,450)
<b>INVESTMENT</b>					
Interest: Delinquent Taxes			100	4,001	(4,001)
Interest: Workers' Compensation			30,000	37,800	(37,800)

# **COMPARISON STATEMENT FOR 2001 BUDGET**

ACCOUNT TITLE					( ) INDICATE
	2001 EXPENSE BUDGET	2001 ACTUAL EXPENSES	2001 REVENUE BUDGET	2001 ACTUAL REVENUES	REVENUES EXCEEDED EXPENSES
OTHER					
Federal Lands: PILT			70,000	103,990	(103,990)
Refunds: Prior Year Expense			0	74,593	(74,593)
Miscellaneous Income			2,000	16,444	(16,444)
Surplus to Reduce Taxes			1,224,000	1,224,000	(1,224,000)
<b>TOTAL COUNTY GOVERNMENT REVENUES</b>			<b>8,911,550</b>	<b>9,050,353</b>	<b>(9,050,353)</b>
<b>UNINCORPORATED PLACES</b>	<b>679,850</b>	<b>678,316</b>	<b>679,850</b>	<b>726,727</b>	<b>(48,411)</b>
<b>GRAND TOTALS</b>	<b>19,535,900</b>	<b>18,446,688</b>	<b>19,535,900</b>	<b>19,515,923</b>	<b>(1,069,235)</b>

Unaudited Fiscal Note: Of the \$1,069,235, a total of \$172,903 is encumbered for special projects not completed in 2001 and retained in savings accounts for special purposes. The encumbered fund balance reserved for the unincorporated places, recycling center and transfer station totals \$101,500. Due to the 3/1/2001 Supreme Court decision on past taxes due from the City of Berlin, the County was able to write-off an allowance for bad debts in the amount of \$219,939 thereby yielding an unencumbered fund balance of \$1,014,771.

# **EXECUTIVE SUMMARY**

**2001 - 2002**

**BUDGETS**

**2002 COÖS COUNTY BUDGET PROPOSAL  
COMPARED TO 2001 BUDGET AND ACTUAL EXPENDITURES 12/31/01**

<b>ACCOUNT TITLE</b>	<b>2001 BUDGET</b>	<b>EXPENDED TO 12/31/01</b>	<b>PROPOSED 2002 BUDGET</b>
<b>COUNTY GOVERNMENT</b>			
ADMINISTRATION			
1. Commissioners' Salaries	18,450	18,450	18,450
2. Administration Expense	64,650	55,152	63,050
3. Treasurer's Salary	3,000	3,000	3,000
4. Treasurer's Expense	1,100	478	2,500
5. County Auditors	4,500	4,477	5,000
6. County Report	3,200	2,580	3,000
REGISTER OF DEEDS			
7. Register's Salary	30,000	30,000	30,000
8. Register's Expense	153,300	146,710	164,000
CRIMINAL JUSTICE PROGRAMS			
9. County Attorney	178,500	160,088	177,600
10. Victim/Witness Advocacy	58,250	54,989	58,100
11. Sheriff's Department	396,100	362,173	393,500
12. Medical Referees	20,000	10,994	20,000
13. Corrections Department	1,195,600	1,101,455	1,185,000
ENTERPRISE FUNDS			
14. West Stewartstown Nursing Hospital	5,610,100	5,165,237	5,595,700
15. Berlin Nursing Home	5,418,000	5,076,702	5,547,100
16. County Farm	255,700	225,643	242,700
EXTENSION/CONSERVATION DISTRICT			
17. Cooperative Extension	152,600	142,009	153,400
18. Coös County Conservation District	27,900	26,853	27,800
DEBT SERVICE			
19. Interest: Short-Term Notes	220,000	216,370	191,800
20. Principal: Long-Term Notes	180,000	180,000	170,200
21. Principal: Bonded Debt	85,000	85,000	90,000
COUNTY DELEGATION			
22. Delegation Expense	9,000	5,153	9,000
OPERATING TRANSFERS			
23. Transfer to Non-Capital Reserve Fund	50,000	50,000	0
SOCIAL SERVICE AGENCIES			
24. Senior Meals	18,200	18,200	18,200
25. Retired Senior Volunteer Program	14,500	14,500	14,500
26. Community Contact	4,000	4,000	4,000
27. Response Program	4,000	4,000	4,000
28. North Country Alzheimer's Partnership	3,500	3,500	3,500



**2002 COÖS COUNTY BUDGET PROPOSAL  
COMPARED TO 2001 BUDGET AND ACTUAL EXPENDITURES 12/31/01**

<b>ACCOUNT TITLE</b>	<b>2001 BUDGET</b>	<b>EXPENDED TO 12/31/01</b>	<b>PROPOSED 2002 BUDGET</b>
29. Alzheimer's Respite Community Center	2,000	2,000	2,000
30. North Country Transportation	27,000	27,000	27,000
31. Long Distance Medical Transportation	3,000	3,000	3,000
<b>TOTAL COUNTY GOVERNMENT</b>	<b>14,211,150</b>	<b>13,199,714</b>	<b>14,227,100</b>
<b>RECYCLING CENTER</b>			
1. Recycling Center	66,900	60,876	66,600
<b>TOTAL RECYCLING</b>	<b>66,900</b>	<b>60,876</b>	<b>66,600</b>
<b>TRANSFER STATION</b>			
1. Transfer Station	17,900	13,933	16,800
<b>TOTAL TRANSFER STATION</b>	<b>17,900</b>	<b>13,933</b>	<b>16,800</b>
<b>CAPITAL OUTLAY</b>			
1. West Stewartstown Nursing Hospital	55,000	32,749	14,300
2. Berlin Nursing Home	50,700	48,765	23,000
3. Register of Deeds	15,000	11,316	5,000
4. Communications	50,000	0	0
5. County Farm	25,000	13,960	17,500
<b>TOTAL CAPITAL OUTLAY</b>	<b>195,700</b>	<b>106,790</b>	<b>59,800</b>
<b>STATE ASSISTANCE PROGRAMS</b>			
1. Human Services Administration	26,800	25,601	27,600
2. Categorical Programs	3,783,000	3,870,146	4,036,300
3. Children, Youth & Families Services	447,000	479,459	521,500
4. Placement Prevention	107,600	11,853	135,000
<b>TOTAL STATE PROGRAMS</b>	<b>4,364,400</b>	<b>4,387,059</b>	<b>4,720,400</b>
<b>FEDERAL FUNDS</b>			
1. CCFHS-Transitional Housing	0	0	245,000
<b>TOTAL FEDERAL FUNDS</b>	<b>0</b>	<b>0</b>	<b>245,000</b>
<b>BUDGET TOTALS</b>	<b>18,856,050</b>	<b>17,768,372</b>	<b>19,335,700</b>

**2002 COÖS COUNTY BUDGET PROPOSAL  
COMPARED TO 2001 BUDGET AND ACTUAL REVENUES 12/31/01**

<b>ACCOUNT TITLE</b>	<b>2001 BUDGET</b>	<b>RECEIVED TO 12/31/01</b>	<b>PROPOSED 2002 BUDGET</b>
<b>COUNTY GOVERNMENT</b>			
<b>TAXES AND SERVICES</b>			
1. Medicaid Proportional Payment	600,000	604,075	600,000
2. County Taxes	6,985,450	6,985,450	7,861,100
3. Register of Deeds Fees	180,000	263,793	185,000
4. Deeds: Surcharge Account	15,000	15,000	15,000
<b>CRIMINAL JUSTICE PROGRAMS</b>			
5. Sheriff: Court Security	90,000	106,673	90,000
6. Sheriff: Contracts	16,000	16,000	16,000
7. Sheriff: Special Details	5,000	26,989	10,000
8. Sheriff: Juvenile Transports	6,000	20,081	10,000
9. Sheriff: Civil Process Fees	39,000	56,650	39,000
10. Sheriff: Grants	31,400	32,581	0
11. Victim/Witness Advocacy	25,000	30,672	25,000
12. Prosecutor's Grant	20,000	19,410	20,000
13. Corrections Department	27,500	18,526	17,000
<b>ENTERPRISE FUNDS</b>			
14. West Stewartstown Nursing Hospital	4,246,000	4,095,343	4,400,300
15. Berlin Nursing Home	4,482,600	4,163,403	4,287,200
16. County Farm	243,300	272,251	234,100
<b>INVESTMENT</b>			
17. Interest: Savings and CD's	145,000	216,839	135,000
18. Interest: Delinquent Taxes	100	4,001	100
19. Proceeds: Long-Term Notes	175,700	120,700	54,800
20. Interest: Workers' Compensation	30,000	37,800	25,000
<b>OTHER</b>			
21. Federal Lands: PILT	70,000	103,990	105,000
22. Refunds: Prior Year Expense	0	74,593	0
23. Miscellaneous Income	2,000	16,444	500
24. Surplus to Reduce Taxes	1,224,000	1,224,000	736,500
<b>TOTAL COUNTY GOVERNMENT</b>	<b>18,659,050</b>	<b>18,525,264</b>	<b>18,866,600</b>
<b>RECYCLING CENTER</b>			
1. Interest on Equipment Fund	0	2,327	0
2. Municipal Reimbursements	16,900	16,900	10,600
3. Transfer from Savings	0	0	3,200
4. Sale of Commodities	0	37,088	0
5. Surplus	50,000	50,000	52,800
<b>TOTAL RECYCLING CENTER</b>	<b>66,900</b>	<b>106,315</b>	<b>66,600</b>

**2002 COÖS COUNTY BUDGET PROPOSAL  
 COMPARED TO 2001 BUDGET AND ACTUAL REVENUES 12/31/01**

<b>ACCOUNT TITLE</b>	<b>2001 BUDGET</b>	<b>RECEIVED TO 12/31/01</b>	<b>PROPOSED 2002 BUDGET</b>
<b>TRANSFER STATION</b>			
1. Town Reimbursements	22,500	22,500	22,500
<b>TOTAL TRANSFER STATION</b>	<b>22,500</b>	<b>22,500</b>	<b>22,500</b>
<b>STATE ASSISTANCE PROGRAMS</b>			
1. DCYF Incentive Funds	107,600	135,117	135,000
<b>TOTAL STATE PROGRAMS</b>	<b>107,600</b>	<b>135,117</b>	<b>135,000</b>
<b>FEDERAL FUNDS</b>			
1. CDBG/CCFHS-Transitional Housing	0	0	245,000
<b>TOTAL FEDERAL FUNDS</b>	<b>0</b>	<b>0</b>	<b>245,000</b>
 <b>TOTAL REVENUES</b>	 <b>18,856,050</b>	 <b>18,789,196</b>	 <b>19,335,700</b>

**2002 BUDGET PROPOSAL  
COÖS COUNTY UNINCORPORATED PLACES**

<b>EXPENSE ACCOUNT TITLE</b>	<b>2001 BUDGET</b>	<b>EXPENDED TO 12/31/01</b>	<b>PROPOSED 2002 BUDGET</b>
1. General Government	58,100	51,119	110,200
2. Cemeteries	700	380	700
3. Planning and Zoning	2,000	876	4,300
4. Perambulation	3,200	1,151	2,000
5. Forest and Lands Management	55,000	55,000	55,000
6. Public Safety	2,700	1,005	1,800
7. Dispatch Services	3,000	3,000	3,000
8. Fire Protection Services	10,000	26,416	10,000
9. Bridges and Roads	4,000	4,000	4,000
10. Sanitation	32,500	26,225	30,800
11. Health	10,000	9,055	10,000
12. Education	43,300	30,887	109,700
13. County Taxes	185,000	201,040	201,200
14. State Education Taxes	268,500	267,977	241,600
15. Property Tax Abatements	0	186	0
16. Deficit Appropriations	1,850	0	0
<b>TOTAL EXPENDITURES</b>	<b>679,850</b>	<b>678,316</b>	<b>784,300</b>

<b>REVENUE ACCOUNT TITLE</b>	<b>2001 BUDGET</b>	<b>RECEIVED TO 12/31/01</b>	<b>PROPOSED 2002 BUDGET</b>
1. Motor Vehicle Fees	37,300	37,927	37,200
2. NH Shared Revenues	6,300	6,389	6,300
3. Rooms and Meals Tax	900	1,429	900
4. Property Taxes	138,750	69,954	193,600
5. Timber Taxes	182,800	290,718	251,500
6. AMC Payment in Lieu of Taxes	0	11,429	0
7. State Payment in Lieu of Taxes	100	228	200
8. Federal Payment in Lieu of Taxes	37,500	49,131	49,300
9. USFWS Payment in Lieu of Taxes	1,200	3,856	3,700
10. Excavation Taxes	0	684	0
11. Land Use Change Tax	0	190	0
12. Planning Board Fees	0	385	0
13. Transfer Education: Millsfield	6,500	6,495	0
14. State Education Taxes	268,500	245,471	241,600
15. UP Interest, Fees, Costs	0	982	0
16. UP Interest on Special Revenue Fund	0	1,286	0
17. Sale of Documents	0	172	0
<b>TOTAL REVENUES</b>	<b>679,850</b>	<b>726,727</b>	<b>784,300</b>

<b>EXPENDITURES/ALL FUNDS</b>	<b>19,535,900</b>	<b>18,446,688</b>	<b>20,120,000</b>
<b>REVENUES/ALL FUNDS</b>	<b>19,535,900</b>	<b>19,515,923</b>	<b>20,120,000</b>



## **BUDGET PROPOSAL - APPROPRIATIONS**

**COÖS COUNTY  
BUDGET PROPOSAL - APPROPRIATIONS**

ACCOUNT #	DESCRIPTION	01 APPROVED BUDGET	12/31/01 EXPENDITURES	PROPOSED 2002 BUDGET
<b>WEST STEWARTSTOWN NURSING HOSPITAL</b>				
<b>ADMINISTRATION</b>				
01-05100-0100	Administrator's Salary	73,500	73,645	74,100
01-05100-0300	Office Manager's Salary	8,100	7,893	8,400
01-05100-0400	Accounting Staff Salaries	132,600	122,398	132,800
01-05100-0500	Computer Systems Administrator	21,400	23,730	23,500
01-05100-0900	Longevity Pay	4,900	4,387	4,800
01-05100-1000	Social Security (FICA)	18,400	17,398	18,600
01-05100-1100	Life Insurance	200	159	200
01-05100-1200	Health Insurance	23,200	21,929	23,800
01-05100-1300	Retirement	10,600	10,116	10,100
01-05100-1400	Worker's Compensation	2,000	1,395	2,000
01-05100-1500	Unemployment Insurance	400	(46)	200
01-05100-1700	Education and Conferences	4,000	1,561	3,500
01-05100-1800	Employee Physicals	200	61	200
01-05100-1900	Employee Recognition	2,700	2,552	2,700
01-05100-2000	Legal Services	10,000	5,121	5,000
01-05100-2100	Audit Services	4,500	4,436	5,000
01-05100-2300	Consultant Services	2,500	725	1,000
01-05100-3600	Office Supplies	17,500	14,837	16,000
01-05100-3700	Dues/Licenses/Subscriptions	3,500	3,380	3,500
01-05100-3800	Postage	6,500	5,261	6,000
01-05100-3900	Administration Supplies and Expenses	3,500	3,688	3,000
01-05100-6800	Communications	24,000	22,568	24,000
01-05100-7000	Travel	3,500	3,865	4,200
01-05100-7500	Bad Debts/Allowances & Recovery	1,000	270	1,000
01-05100-8200	Equipment Repair/Maintenance Contracts	10,000	8,307	10,000
01-05100-9300	Property Liability Insurance	8,500	8,548	8,600
01-05100-9700	New Equipment	5,800	4,849	6,100
01-05100-9900	Retiree Benefits	12,600	11,074	11,700
<b>TOTAL ADMINISTRATION</b>		<b>415,600</b>	<b>384,109</b>	<b>410,000</b>
<b>PROPERTY EXPENSE</b>				
01-05110-9100	Interest on Long-Term Notes	8,100	8,116	5,900
01-05110-9200	Interest on Bonded Debt	13,200	13,224	10,900
<b>TOTAL PROPERTY EXPENSE</b>		<b>21,300</b>	<b>21,340</b>	<b>16,800</b>
<b>DIETARY DEPARTMENT</b>				
01-05130-0100	Dietary Director's Salary	45,400	44,970	45,400
01-05130-0200	Cooks' Salaries	110,600	97,684	114,400
01-05130-0300	Dietary Aides' Salaries	256,400	249,545	260,000
01-05130-0900	Longevity Pay	5,200	5,122	5,900

**COÖS COUNTY  
BUDGET PROPOSAL - APPROPRIATIONS**

ACCOUNT #	DESCRIPTION	01 APPROVED BUDGET	12/31/01 EXPENDITURES	PROPOSED 2002 BUDGET
01-05130-1000	Social Security (FICA)	32,000	29,326	32,600
01-05130-1100	Life Insurance	300	232	300
01-05130-1200	Health Insurance	53,200	54,376	59,400
01-05130-1300	Retirement	12,900	11,301	11,400
01-05130-1400	Worker's Compensation	8,600	6,995	8,600
01-05130-1500	Unemployment Insurance	900	(176)	200
01-05130-1700	Education and Conferences	800	505	800
01-05130-1800	Employee Physicals	500	749	600
01-05130-2300	Consultant Services	16,700	16,000	16,700
01-05130-3800	Dishes and Glassware	1,500	1,723	3,000
01-05130-3900	Dietary Supplies and Expenses	29,500	26,551	31,300
01-05130-5000	Food	270,000	251,666	272,500
01-05130-7000	Travel	200	150	300
01-05130-8200	Equipment Repair/Maintenance Contracts	3,000	6,834	3,000
01-05130-9700	New Equipment	6,900	7,516	1,900
01-05130-9900	Retiree Benefits	6,900	5,893	6,100
<b>TOTAL DIETARY DEPARTMENT</b>		<b>861,500</b>	<b>816,962</b>	<b>874,400</b>
<b>NURSING DEPARTMENT</b>				
01-05140-0100	Director of Nursing Salary	58,500	57,815	58,500
01-05140-0200	Registered Nurses' Salaries	767,800	646,403	725,500
01-05140-0300	Licensed Practical Nurses' Salaries	103,000	135,137	129,900
01-05140-0400	Nursing Assistants' Salaries	1,231,300	1,237,548	1,243,300
01-05140-0900	Longevity Pay	29,300	25,116	29,200
01-05140-1000	Social Security (FICA)	165,200	156,429	167,300
01-05140-1100	Life Insurance	1,300	1,096	1,100
01-05140-1200	Health Insurance	308,700	233,067	275,800
01-05140-1300	Retirement	44,600	44,570	42,900
01-05140-1400	Worker's Compensation	43,700	32,467	43,700
01-05140-1500	Unemployment Insurance	2,800	(532)	1,000
01-05140-1700	Education and Conferences	5,200	3,997	4,500
01-05140-1800	Employee Physicals	3,300	1,905	4,200
01-05140-3900	Nursing Supplies and Expenses	5,000	7,434	6,000
01-05140-7000	Travel	2,000	3,020	3,000
01-05140-8200	Equipment Repair/Maintenance Contracts	6,000	6,746	7,000
01-05140-8800	Equipment Rental	1,500	1,099	1,500
01-05140-9700	New Equipment	21,700	18,362	18,700
01-05140-9900	Retiree Benefits	22,800	22,712	24,500
<b>TOTAL NURSING DEPARTMENT</b>		<b>2,823,700</b>	<b>2,634,391</b>	<b>2,787,600</b>
<b>HEALTH INFORMATION MANAGEMENT</b>				
01-05141-0100	Health Information Management Director	29,100	28,752	29,000
01-05141-0200	Health Information Clerk	23,000	19,682	23,600
01-05141-0900	Longevity Pay	1,600	1,556	1,700

**COÖS COUNTY  
BUDGET PROPOSAL - APPROPRIATIONS**

<b>ACCOUNT #</b>	<b>DESCRIPTION</b>	<b>01 APPROVED BUDGET</b>	<b>12/31/01 EXPENDITURES</b>	<b>PROPOSED 2002 BUDGET</b>
01-05141-1000	Social Security (FICA)	4,100	3,688	4,200
01-05141-1100	Life Insurance	100	49	50
01-05141-1200	Health Insurance	6,300	6,212	6,600
01-05141-1300	Retirement	2,400	1,371	2,300
01-05141-1400	Worker's Compensation	100	61	100
01-05141-1500	Unemployment Insurance	100	(9)	50
01-05141-1700	Education and Conferences	500	304	500
01-05141-1800	Employee Physicals	100	0	100
01-05141-3600	Office Supplies	300	326	300
01-05141-7000	Travel	300	290	300
01-05141-8200	Record Reproduction	3,000	0	3,000
01-05141-9700	New Equipment	1,000	712	1,000
<b>TOTAL HEALTH INFORMATION MGMT</b>		<b>72,000</b>	<b>62,991</b>	<b>72,800</b>
<b>STAFF DEVELOPMENT</b>				
01-05142-0100	Staff Development Director's Salary	25,700	25,226	25,900
01-05142-0900	Longevity Pay	600	600	600
01-05142-1000	Social Security (FICA)	2,000	1,924	2,050
01-05142-1100	Life Insurance	50	16	25
01-05142-1200	Health Insurance	2,400	2,285	2,400
01-05142-1300	Retirement	1,100	1,081	1,100
01-05142-1400	Worker's Compensation	700	403	700
01-05142-1500	Unemployment Insurance	50	(2)	25
01-05142-1700	Education and Conferences	1,000	667	1,000
01-05142-1900	In House Education	1,000	(985)	1,000
01-05142-3800	Infection Control Expense	3,800	2,211	4,800
01-05142-3900	Staff Development Supplies and Expenses	1,000	248	1,000
01-05142-7000	Travel	500	107	500
01-05142-8200	Equipment Repair/Maintenance Contracts	200	22	200
01-05142-9700	New Equipment	1,400	400	600
<b>TOTAL STAFF DEVELOPMENT</b>		<b>41,500</b>	<b>34,203</b>	<b>41,900</b>
<b>QUALITY MANAGEMENT</b>				
01-05143-0100	Quality Management Director's Salary	25,700	25,226	25,900
01-05143-0900	Longevity Pay	600	600	600
01-05143-1000	Social Security (FICA)	2,000	1,924	2,050
01-05143-1100	Life Insurance	50	16	25
01-05143-1200	Health Insurance	2,400	2,285	2,500
01-05143-1300	Retirement	1,100	1,081	1,100
01-05143-1400	Worker's Compensation	700	403	700
01-05143-1500	Unemployment Insurance	50	(2)	25
01-05143-1700	Education and Conferences	400	822	500
01-05143-1900	Employee Physicals	100	0	0
01-05143-3600	Office Supplies	400	202	400



**COÖS COUNTY  
BUDGET PROPOSAL - APPROPRIATIONS**

<b>ACCOUNT #</b>	<b>DESCRIPTION</b>	<b>01 APPROVED BUDGET</b>	<b>12/31/01 EXPENDITURES</b>	<b>PROPOSED 2002 BUDGET</b>
01-05143-3700	Publications	200	207	300
01-05143-7000	Travel	300	246	300
<b>TOTAL QUALITY MANAGEMENT</b>		<b>34,000</b>	<b>33,010</b>	<b>34,400</b>
<b>PLANT OPERATIONS</b>				
01-05150-0200	Maintenance Salaries	78,300	72,106	80,200
01-05150-1000	Social Security (FICA)	6,000	5,276	6,200
01-05150-1100	Life Insurance	50	40	50
01-05150-1200	Health Insurance	11,000	10,783	11,500
01-05150-1300	Retirement	3,400	3,022	3,400
01-05150-1400	Worker's Compensation	1,800	1,092	1,800
01-05150-1500	Unemployment Insurance	50	(8)	50
01-05150-1700	Education and Conferences	200	0	700
01-05150-1800	Employee Physicals	100	0	100
01-05150-2800	Auxiliary Building Expense	4,100	4,299	4,100
01-05150-2900	Outside Services	35,500	20,480	32,000
01-05150-3900	Plant Supplies and Expenses	5,000	5,253	5,000
01-05150-6100	Electricity	63,000	56,185	61,000
01-05150-6200	Pyrofax Gas	17,000	14,646	16,200
01-05150-6300	Water	5,300	3,589	6,000
01-05150-6400	Sewer	12,000	11,649	12,000
01-05150-6500	Fuel	50,000	37,255	41,600
01-05150-7000	Travel	900	1,019	1,300
01-05150-7900	Vehicle Supplies and Expenses	2,500	3,180	3,000
01-05150-8100	Building Repairs	22,000	22,612	24,500
01-05150-8200	Equipment Repair/Maintenance Contracts	4,100	1,582	3,500
01-05150-8400	Snow Removal	2,800	2,494	3,500
01-05150-9700	New Equipment	4,900	2,946	1,700
01-05150-9900	Retiree Benefits	5,700	4,867	5,200
<b>TOTAL PLANT OPERATIONS</b>		<b>335,700</b>	<b>284,367</b>	<b>324,600</b>
<b>LAUNDRY DEPARTMENT</b>				
01-05160-0100	Laundry Supervisor's Salary	16,100	15,912	16,100
01-05160-0200	Laundry Aides' Salaries	105,800	98,216	105,500
01-05160-0300	Laundry Porters	24,300	20,404	27,100
01-05160-0900	Longevity Pay	4,100	4,050	4,400
01-05160-1000	Social Security (FICA)	11,500	10,435	11,700
01-05160-1100	Life Insurance	100	90	100
01-05160-1200	Health Insurance	12,900	12,895	15,600
01-05160-1300	Retirement	5,600	5,371	6,400
01-05160-1400	Worker's Compensation	3,100	2,320	3,100
01-05160-1500	Unemployment Insurance	200	(42)	100
01-05160-1700	Education and Conferences	200	75	200
01-05160-1800	Employee Physicals	200	183	200

**COÖS COUNTY  
BUDGET PROPOSAL - APPROPRIATIONS**

<b>ACCOUNT #</b>	<b>DESCRIPTION</b>	<b>01 APPROVED BUDGET</b>	<b>12/31/01 EXPENDITURES</b>	<b>PROPOSED 2002 BUDGET</b>
01-05160-3700	Linens	15,000	11,722	15,000
01-05160-3900	Laundry Supplies and Expenses	26,000	19,606	26,000
01-05160-8200	Equipment Repair/Maintenance Contracts	4,000	3,574	4,000
01-05160-9700	New Equipment	1,700	1,557	1,500
01-05160-9900	Retiree Benefits	100	103	100
<b>TOTAL LAUNDRY DEPARTMENT</b>		<b>230,900</b>	<b>206,471</b>	<b>237,100</b>
<b>HOUSEKEEPING DEPARTMENT</b>				
01-05170-0100	Executive Housekeeper's Salary	16,100	15,912	16,100
01-05170-0200	Porter Salary	23,600	23,236	23,900
01-05170-0300	Housekeeping Aides' Salaries	146,800	147,973	154,800
01-05170-0900	Longevity Pay	3,000	2,950	3,400
01-05170-1000	Social Security (FICA)	14,500	13,995	15,200
01-05170-1100	Life Insurance	200	146	100
01-05170-1200	Health Insurance	30,800	33,623	39,000
01-05170-1300	Retirement	8,100	7,187	8,200
01-05170-1400	Worker's Compensation	4,500	3,184	4,500
01-05170-1500	Unemployment Insurance	300	(68)	100
01-05170-1700	Education and Conferences	200	75	200
01-05170-1800	Employee Physicals	400	273	300
01-05170-2900	Outside Services	18,000	12,818	18,000
01-05170-3900	Housekeeping Supplies and Expenses	20,000	18,641	20,000
01-05170-8200	Equipment Repair/Maintenance Contracts	500	6	500
01-05170-9700	New Equipment	2,400	1,695	3,900
01-05170-9800	Furnishings	6,800	7,093	5,000
01-05170-9900	Retiree Benefits	3,700	2,711	2,900
<b>TOTAL HOUSEKEEPING DEPARTMENT</b>		<b>299,900</b>	<b>291,451</b>	<b>316,100</b>
<b>PHYSICIANS &amp; CONSULTANTS</b>				
01-05180-1700	Physician Education and Conferences	0	0	500
01-05180-2200	Physician Services	6,500	6,500	6,500
01-05180-2300	Pharmacist Services	3,000	1,960	3,000
01-05180-2400	Dentist Services	8,700	8,700	8,700
01-05180-3100	Medical and Surgical Supplies	71,000	60,144	73,000
01-05180-3400	Mental Health Consultant	3,500	915	3,500
01-05180-3600	Mental Health Services for Residents	5,200	2,080	5,200
<b>TOTAL PHYSICIANS &amp; CONSULTANTS</b>		<b>97,900</b>	<b>80,300</b>	<b>100,400</b>
<b>ACTIVITIES DEPARTMENT</b>				
01-05191-0100	Activity Director's Salary	27,900	0	0
01-05191-0200	Activity Aides' Salaries	131,600	127,576	160,400
01-05191-0900	Longevity Pay	4,600	4,095	4,900

**COÖS COUNTY  
BUDGET PROPOSAL - APPROPRIATIONS**

ACCOUNT #	DESCRIPTION	01 APPROVED BUDGET	12/31/01 EXPENDITURES	PROPOSED 2002 BUDGET
01-05191-1000	Social Security (FICA)	12,600	9,621	12,700
01-05191-1100	Life Insurance	100	90	100
01-05191-1200	Health Insurance	28,700	24,907	29,500
01-05191-1300	Retirement	4,500	4,214	4,300
01-05191-1400	Worker's Compensation	4,700	2,404	4,000
01-05191-1500	Unemployment Insurance	300	(36)	100
01-05191-1700	Education and Conferences	1,000	900	1,500
01-05191-1800	Employee Physicals	200	61	200
01-05191-2300	Consultant Services	400	0	400
01-05191-2900	Chaplain Services	1,000	920	1,000
01-05191-3600	Beauty Shop Supplies	400	138	400
01-05191-3900	Activities Supplies and Expenses	9,900	8,932	10,100
01-05191-4000	Gift Shop	0	(142)	0
01-05191-6700	Advertising	100	0	100
01-05191-7000	Travel	400	62	400
01-05191-8200	Equipment Repair/Maintenance Contracts	200	0	200
01-05191-9700	New Equipment	1,900	597	1,200
<b>TOTAL ACTIVITIES DEPARTMENT</b>		<b>230,500</b>	<b>184,338</b>	<b>231,500</b>
<b>SOCIAL SERVICES</b>				
01-05192-0100	Social Services Director's Salary	37,500	37,371	37,900
01-05192-0900	Longevity Pay	1,200	1,200	1,300
01-05192-1000	Social Security (FICA)	3,000	2,814	3,000
01-05192-1100	Life Insurance	50	32	50
01-05192-1200	Health Insurance	6,300	6,212	6,600
01-05192-1300	Retirement	1,700	1,615	1,700
01-05192-1400	Worker's Compensation	800	625	800
01-05192-1500	Unemployment Insurance	50	(4)	50
01-05192-1700	Education and Conferences	500	190	500
01-05192-3900	Social Services Supplies and Expenses	200	132	200
01-05192-7000	Travel	400	342	400
<b>TOTAL SOCIAL SERVICES</b>		<b>51,700</b>	<b>50,528</b>	<b>52,500</b>
<b>PHYSICAL THERAPY</b>				
01-05193-0100	Physical Therapy Aides' Salaries	47,600	42,438	50,700
01-05193-0900	Longevity Pay	1,400	1,400	1,600
01-05193-1000	Social Security (FICA)	3,800	3,243	4,000
01-05193-1100	Life Insurance	50	32	50
01-05193-1200	Health Insurance	6,300	6,212	6,600
01-05193-1300	Retirement	2,250	1,836	2,100
01-05193-1400	Worker's Compensation	1,700	781	1,200
01-05193-1500	Unemployment Insurance	100	(9)	50
01-05193-1700	Education and Conferences	200	150	200
01-05193-2300	Consultant Services	18,000	18,610	18,000

**COÖS COUNTY  
BUDGET PROPOSAL - APPROPRIATIONS**

ACCOUNT #	DESCRIPTION	01 APPROVED BUDGET	12/31/01 EXPENDITURES	PROPOSED 2002 BUDGET
01-05193-3900	Physical Therapy Supplies and Expenses	800	474	800
01-05193-7000	Travel	100	330	100
01-05193-9700	Physical Therapy Equipment	1,100	1,333	1,700
<b>TOTAL PHYSICAL THERAPY</b>		<b>83,400</b>	<b>76,830</b>	<b>87,100</b>
<b>OCCUPATIONAL THERAPY</b>				
01-05194-2300	Consultant Services	10,000	3,261	8,000
01-05194-3900	OT Supplies and Expenses	500	684	500
<b>TOTAL OCCUPATIONAL THERAPY</b>		<b>10,500</b>	<b>3,945</b>	<b>8,500</b>
<b>TOTAL WS NURSING HOSPITAL</b>		<b>5,610,100</b>	<b>5,165,237</b>	<b>5,595,700</b>

**NURSING HOSPITAL SPECIALS**

01-09256-9706	Electrical Upgrade: Basement/Sub-Base	10,000	0	0
01-09256-9713	Tub	15,000	13,818	0
01-09256-9714	Resident Lifts	8,700	6,630	0
01-09256-9715	Freezer	11,300	12,301	0
01-09256-9716	Water/Sewer Line Improvements	10,000	0	0
01-09256-9717	Roof Repairs	0	0	6,800
01-09256-9718	Concrete Floor Repairs	0	0	7,500
<b>TOTAL WSNH SPECIALS</b>		<b>55,000</b>	<b>32,749</b>	<b>14,300</b>

**BERLIN NURSING HOME**

**ADMINISTRATION**

02-05600-0100	Administrator's Salary	69,700	69,239	69,700
02-05600-0200	Office Manager's Salary	33,400	32,842	33,400
02-05600-0300	Office Staff Salaries	68,100	67,372	69,100
02-05600-0400	Computer Systems Administrator	7,200	7,909	7,800
02-05600-0900	Longevity Pay	3,100	2,940	3,100
02-05600-1000	Social Security (FICA)	13,900	13,265	14,000
02-05600-1100	Life Insurance	200	165	200
02-05600-1200	Health Insurance	25,100	24,050	26,400
02-05600-1300	Retirement	6,900	6,707	6,400
02-05600-1400	Worker's Compensation	1,600	1,254	1,600
02-05600-1500	Unemployment Insurance	600	(28)	200
02-05600-1700	Education and Conferences	3,500	1,880	3,500
02-05600-1900	Employee Recognition	1,900	1,573	1,900
02-05600-2000	Legal Services	10,000	6,914	5,000
02-05600-2100	Audit Services	4,500	4,436	5,000
02-05600-2300	Consultant Services	2,500	0	1,000
02-05600-3500	Dues and Licenses	3,000	2,639	3,000



**COÖS COUNTY  
BUDGET PROPOSAL - APPROPRIATIONS**

<b>ACCOUNT #</b>	<b>DESCRIPTION</b>	<b>01 APPROVED BUDGET</b>	<b>12/31/01 EXPENDITURES</b>	<b>PROPOSED 2002 BUDGET</b>
02-05600-3600	Office Supplies	10,000	7,599	10,000
02-05600-3700	Subscriptions and Periodicals	1,100	515	1,100
02-05600-3800	Postage	3,300	2,612	3,300
02-05600-3900	Administration Supplies and Expenses	2,500	1,122	2,500
02-05600-6700	Advertising	400	278	400
02-05600-6800	Telephone	11,500	9,981	11,500
02-05600-7000	Travel	3,500	3,854	3,500
02-05600-7500	Bad Debts/Allowances & Recovery	1,000	0	1,000
02-05600-8200	Equipment Repair/Maintenance Contracts	7,800	6,328	7,800
02-05600-9300	Property Liability Insurance	8,100	8,063	8,100
02-05600-9700	New Equipment	1,000	3,170	3,600
02-05600-9900	Retiree Benefits	6,000	5,981	6,300
<b>TOTAL ADMINISTRATION</b>		<b>311,400</b>	<b>292,659</b>	<b>310,400</b>
<b>PROPERTY EXPENSE</b>				
02-05610-9100	Interest on Bonded Debt	4,800	4,805	2,600
02-05610-9200	Interest on Long-Term Notes	2,900	2,848	3,000
<b>TOTAL PROPERTY EXPENSE</b>		<b>7,700</b>	<b>7,653</b>	<b>5,600</b>
<b>DIETARY DEPARTMENT</b>				
02-05630-0100	Dietary Supervisor's Salary	43,500	43,010	43,500
02-05630-0200	Cooks' Salaries	104,600	95,970	104,900
02-05630-0300	Dietary Aides' Salaries	206,400	201,623	208,900
02-05630-0400	Assistant Dietary Supervisor's Salary	25,800	22,411	25,800
02-05630-0900	Longevity Pay	9,700	9,732	10,200
02-05630-1000	Social Security (FICA)	29,900	27,414	30,100
02-05630-1100	Life Insurance	300	206	300
02-05630-1200	Health Insurance	52,900	47,485	60,300
02-05630-1300	Retirement	12,400	11,056	11,600
02-05630-1400	Worker's Compensation	8,100	6,271	8,200
02-05630-1500	Unemployment Insurance	2,500	(139)	300
02-05630-1700	Education and Conferences	1,000	564	1,300
02-05630-1800	Employee Physicals	300	24	100
02-05630-2300	Consultant Services	16,700	16,000	16,700
02-05630-3800	Dishes and Glassware	2,000	1,803	1,500
02-05630-3900	Dietary Supplies and Expenses	24,000	24,333	26,000
02-05630-5000	Food	195,000	175,032	195,000
02-05630-6200	Cooking Gas	4,200	2,870	3,000
02-05630-7000	Travel	700	639	700
02-05630-8200	Equipment Repair/Maintenance Contracts	5,000	4,366	5,000
02-05630-9700	New Equipment	3,000	3,456	1,900
02-05630-9900	Retiree Benefits	6,000	2,353	3,200
<b>TOTAL DIETARY DEPARTMENT</b>		<b>754,000</b>	<b>696,478</b>	<b>758,500</b>

**COÖS COUNTY  
BUDGET PROPOSAL - APPROPRIATIONS**

<b>ACCOUNT #</b>	<b>DESCRIPTION</b>	<b>01 APPROVED BUDGET</b>	<b>12/31/01 EXPENDITURES</b>	<b>PROPOSED 2002 BUDGET</b>
<b>NURSING DEPARTMENT</b>				
02-05640-0100	Director of Nursing Salary	49,500	48,099	52,600
02-05640-0200	Registered Nurses' Salaries	671,300	610,785	610,300
02-05640-0300	Licensed Practical Nurses' Salaries	246,600	254,249	216,500
02-05640-0400	Nursing Assistants' Salaries	1,256,100	1,167,105	1,255,300
02-05640-0900	Longevity Pay	30,700	28,329	29,500
02-05640-1000	Social Security (FICA)	170,800	156,222	165,600
02-05640-1100	Life Insurance	1,300	1,087	900
02-05640-1200	Health Insurance	255,300	245,118	299,100
02-05640-1300	Retirement	23,400	22,709	23,500
02-05640-1400	Worker's Compensation	45,700	34,644	45,000
02-05640-1500	Unemployment Insurance	13,200	(557)	1,000
02-05640-1700	Education and Conferences	5,000	2,138	5,000
02-05640-1800	Employee Physicals	1,600	1,386	1,400
02-05640-2300	Contract Nurses: LPN	0	30,079	183,000
02-05640-3100	Medical and Surgical Supplies	75,000	77,466	75,000
02-05640-3900	Nursing Supplies and Expenses	6,000	3,682	6,000
02-05640-7000	Travel	1,400	754	1,400
02-05640-8200	Equipment Repair/Maintenance Contracts	7,000	6,022	6,000
02-05640-8800	Equipment Rental	1,500	341	1,000
02-05640-9700	New Equipment	6,400	5,947	6,200
02-05640-9900	Retiree Benefits	16,700	12,290	16,400
<b>TCTAL NURSING DEPARTMENT</b>		<b>2,884,500</b>	<b>2,707,893</b>	<b>3,000,700</b>
<b>HEALTH INFORMATION MANAGEMENT</b>				
02-05641-0100	Health Information Management Director	26,900	26,446	27,400
02-05641-0200	Health Information Clerks	41,200	39,544	46,600
02-05641-0900	Longevity Pay	1,200	1,253	1,700
02-05641-1000	Social Security (FICA)	5,300	4,805	5,800
02-05641-1100	Life Insurance	100	55	100
02-05641-1200	Health Insurance	12,600	15,149	19,700
02-05641-1300	Retirement	1,200	1,120	1,200
02-05641-1400	Worker's Compensation	200	77	200
02-05641-1500	Unemployment Insurance	400	(15)	100
02-05641-1700	Education and Conferences	1,200	453	1,100
02-05641-1800	Employee Physicals	100	0	100
02-05641-2400	Consultant Services	100	0	0
02-05641-3600	Office Supplies	2,900	1,888	2,900
02-05641-7000	Travel	300	0	300
02-05641-8100	Record Reproduction	3,000	0	3,000
02-05641-8200	Equipment Repair/Maintenance Contracts	1,100	939	1,500
02-05641-9700	New Equipment	400	0	400
<b>TOTAL HEALTH INFORMATION MGMT</b>		<b>98,200</b>	<b>91,714</b>	<b>112,100</b>

**COÖS COUNTY  
BUDGET PROPOSAL - APPROPRIATIONS**

<b>ACCOUNT #</b>	<b>DESCRIPTION</b>	<b>01 APPROVED BUDGET</b>	<b>12/31/01 EXPENDITURES</b>	<b>PROPOSED 2002 BUDGET</b>
<b>STAFF DEVELOPMENT</b>				
02-05642-0100	Staff Development Director's Salary	25,100	24,443	25,100
02-05642-0900	Longevity Pay	600	600	600
02-05642-1000	Social Security (FICA)	2,000	1,870	2,000
02-05642-1100	Life Insurance	50	16	50
02-05642-1200	Health Insurance	0	0	0
02-05642-1300	Retirement	1,200	948	1,100
02-05642-1400	Worker's Compensation	700	402	600
02-05642-1500	Unemployment Insurance	50	(2)	100
02-05642-1700	In House Education	500	495	600
02-05642-2300	Consultant Services	1,500	246	1,500
02-05642-3800	Infection Control Expense	500	418	500
02-05642-3900	Staff Development Supplies and Expenses	900	926	900
02-05642-7000	Travel	300	0	300
02-05642-8200	Equipment Repair/Maintenance Contracts	200	84	200
02-05642-9700	New Equipment	700	556	350
<b>TOTAL STAFF DEVELOPMENT</b>		<b>34,300</b>	<b>31,002</b>	<b>33,900</b>
<b>QUALITY MANAGEMENT</b>				
02-05643-0100	Quality Management Director's Salary	25,100	24,580	25,100
02-05643-0900	Longevity Pay	600	600	600
02-05643-1000	Social Security (FICA)	2,000	1,972	2,000
02-05643-1100	Life Insurance	50	16	50
02-05643-1300	Retirement	1,200	915	1,100
02-05643-1400	Worker's Compensation	700	402	550
02-05643-1500	Unemployment Insurance	50	(2)	100
02-05643-1700	Education and Conferences	500	139	500
02-05643-2300	Consultant Services	500	0	500
02-05643-3900	Quality Mgmt Supplies and Expenses	300	297	300
02-05643-7000	Travel	300	104	300
<b>TOTAL QUALITY MANAGEMENT</b>		<b>31,300</b>	<b>29,023</b>	<b>31,100</b>
<b>PLANT OPERATIONS</b>				
02-05650-0100	Plant Manager's Salary	31,500	30,812	31,500
02-05650-0200	Maintenance Salaries	31,600	28,873	32,800
02-05650-0900	Longevity Pay	1,000	1,000	1,200
02-05650-1000	Social Security (FICA)	4,900	4,369	5,000
02-05650-1100	Life Insurance	100	49	100
02-05650-1200	Health Insurance	12,600	12,426	13,100
02-05650-1300	Retirement	2,700	2,534	2,600
02-05650-1400	Worker's Compensation	1,400	1,013	1,500
02-05650-1500	Unemployment Insurance	300	(10)	100
02-05650-1700	Education and Conferences	500	0	300

**COÖS COUNTY**  
**BUDGET PROPOSAL - APPROPRIATIONS**

<b>ACCOUNT #</b>	<b>DESCRIPTION</b>	<b>01 APPROVED BUDGET</b>	<b>12/31/01 EXPENDITURES</b>	<b>PROPOSED 2002 BUDGET</b>
02-05650-1800	Employee Physicals	100	6	100
02-05650-2800	Biohazardous Waste Disposal	1,500	500	1,200
02-05650-2900	Outside Services	13,000	7,801	13,000
02-05650-3900	Plant Supplies and Expenses	9,200	9,466	9,500
02-05650-6100	Electricity	60,500	54,077	60,000
02-05650-6300	Water	30,000	39,957	40,000
02-05650-6400	Sewer	24,000	26,545	28,000
02-05650-6500	Fuel	39,000	32,708	30,000
02-05650-7000	Travel	300	120	300
02-05650-7900	Vehicle Supplies and Expenses	2,500	2,882	1,500
02-05650-8100	Building Repairs	10,000	7,179	11,300
02-05650-8200	Equipment Repair/Maintenance Contracts	7,000	9,736	8,000
02-05650-8400	Snow Removal	5,500	6,018	5,500
02-05650-9700	New Equipment	5,600	3,551	4,000

**TOTAL PLANT OPERATIONS**

**294,800**

**281,612**

**300,600**

**LAUNDRY DEPARTMENT**

02-05660-0100	Laundry Supervisor's Salary	15,500	15,262	15,500
02-05660-0200	Laundry Aides' Salaries	128,800	126,588	129,800
02-05660-0900	Longevity Pay	4,100	4,517	4,500
02-05660-1000	Social Security (FICA)	11,400	10,875	11,500
02-05660-1100	Life Insurance	100	81	100
02-05660-1200	Health Insurance	14,900	14,750	15,600
02-05660-1300	Retirement	2,400	2,262	2,300
02-05660-1400	Worker's Compensation	3,100	2,292	3,100
02-05660-1500	Unemployment Insurance	1,100	(54)	200
02-05660-1700	Education and Conferences	200	0	200
02-05660-1800	Employee Physicals	300	0	300
02-05660-3700	Linens	16,500	12,685	16,500
02-05660-3900	Laundry Supplies and Expenses	14,300	12,198	15,000
02-05660-6200	Gas for Dryers	14,600	12,508	13,000
02-05660-7000	Travel	100	0	100
02-05660-8200	Equipment Repair/Maintenance Contracts	2,500	2,266	3,000
02-05660-9700	New Equipment	1,300	1,124	400

**TOTAL LAUNDRY DEPARTMENT**

**231,200**

**217,355**

**231,100**

**HOUSEKEEPING DEPARTMENT**

02-05670-0100	Executive Housekeeper's Salary	15,500	15,262	15,500
02-05670-0200	Porter Salaries	134,000	135,851	132,700
02-05670-0300	Housekeeping Aides' Salaries	139,400	134,974	135,300
02-05670-0900	Longevity Pay	7,100	6,522	7,000
02-05670-1000	Social Security (FICA)	22,700	21,909	22,200
02-05670-1100	Life Insurance	200	128	200
02-05670-1200	Health Insurance	26,000	30,811	33,400

**COÖS COUNTY  
BUDGET PROPOSAL - APPROPRIATIONS**

<b>ACCOUNT #</b>	<b>DESCRIPTION</b>	<b>01 APPROVED BUDGET</b>	<b>12/31/01 EXPENDITURES</b>	<b>PROPOSED 2002 BUDGET</b>
02-05670-1300	Retirement	4,800	4,498	4,500
02-05670-1400	Worker's Compensation	6,000	4,450	6,100
02-05670-1500	Unemployment Insurance	2,300	(131)	300
02-05670-1700	Education and Conferences	100	35	100
02-05670-1800	Employee Physicals	400	363	300
02-05670-3900	Housekeeping Supplies and Expenses	25,600	21,916	25,000
02-05670-7000	Travel	100	0	100
02-05670-8200	Equipment Repair/Maintenance Contracts	300	376	400
02-05670-9700	New Equipment	1,000	297	1,000
02-05670-9800	Furnishings	5,200	3,322	5,100
02-05670-9900	Retiree Benefits	12,600	9,105	11,000
<b>TOTAL HOUSEKEEPING DEPARTMENT</b>		<b>403,300</b>	<b>389,688</b>	<b>400,200</b>
<b>PHYSICIANS &amp; CONSULTANTS</b>				
02-05680-2200	Physician Services	200	347	200
02-05680-2300	Pharmacy Consultant	2,500	2,210	2,500
02-05680-2400	Medical Director	5,200	5,200	5,200
02-05680-2500	Dentist Services	9,000	9,000	9,300
02-05680-2600	Mental Health Services for Residents	3,500	1,554	3,000
02-05680-2700	Mental Health Consultant	3,500	625	2,500
<b>TOTAL PHYSICIANS &amp; CONSULTANTS</b>		<b>23,900</b>	<b>18,936</b>	<b>22,700</b>
<b>ACTIVITIES DEPARTMENT</b>				
02-05691-0100	Activity Director's Salary	30,900	30,242	30,900
02-05691-0200	Activity Aides' Salaries	112,300	106,088	115,600
02-05691-0900	Longevity Pay	3,400	3,279	3,500
02-05691-1000	Social Security (FICA)	11,200	10,313	11,500
02-05691-1100	Life Insurance	100	91	100
02-05691-1200	Health Insurance	18,000	17,133	18,900
02-05691-1300	Retirement	5,000	4,451	4,700
02-05691-1400	Worker's Compensation	3,100	2,238	3,100
02-05691-1500	Unemployment Insurance	900	(43)	200
02-05691-1700	Education and Conferences	800	310	1,400
02-05691-1800	Employee Physicals	200	6	200
02-05691-2300	Consultant Services	300	0	300
02-05691-2900	Chaplain Services	1,300	1,000	1,300
02-05691-3900	Activities Supplies and Expenses	7,000	6,634	7,200
02-05691-7000	Travel	500	214	500
02-05691-8200	Equipment Repair/Maintenance Contracts	400	234	500
02-05691-9700	New Equipment	2,000	1,572	600
02-05691-9900	Retiree Benefits	2,300	2,133	2,400
<b>TOTAL ACTIVITIES DEPARTMENT</b>		<b>199,700</b>	<b>185,895</b>	<b>202,900</b>



**COÖS COUNTY**  
**BUDGET PROPOSAL - APPROPRIATIONS**

ACCOUNT #	DESCRIPTION	01 APPROVED BUDGET	12/31/01 EXPENDITURES	PROPOSED 2002 BUDGET
<b>SOCIAL SERVICES</b>				
02-05692-0100	Social Services Director's Salary	39,500	32,815	33,600
02-05692-1000	Social Security (FICA)	3,050	2,510	2,600
02-05692-1100	Life Insurance	50	32	50
02-05692-1300	Retirement	1,600	1,375	1,400
02-05692-1400	Worker's Compensation	900	655	850
02-05692-1500	Unemployment Insurance	200	(4)	50
02-05692-1700	Education and Conferences	1,000	0	700
02-05692-1800	Employee Physicals	100	0	100
02-05692-3900	Social Services Supplies and Expenses	600	467	650
02-05692-7000	Travel	400	0	400
02-05692-9700	New Equipment	300	0	300
<b>TOTAL SOCIAL SERVICES</b>		<b>47,700</b>	<b>37,850</b>	<b>40,700</b>
<b>PHYSICAL THERAPY</b>				
02-05693-0100	Physical Therapy Aides' Salaries	55,200	53,182	55,200
02-05693-0900	Longevity Pay	2,000	2,100	2,200
02-05693-1000	Social Security (FICA)	4,400	4,087	4,400
02-05693-1100	Life Insurance	50	32	50
02-05693-1200	Health Insurance	2,900	6,213	6,600
02-05693-1300	Retirement	2,500	2,107	2,200
02-05693-1400	Worker's Compensation	1,300	1,105	1,200
02-05693-1500	Unemployment Insurance	250	(14)	100
02-05693-2300	Physical Therapy Consultant	13,000	10,753	11,000
02-05693-3900	Physical Therapy Supplies and Expenses	800	725	900
02-05693-8200	Equipment Repair/Maintenance Contracts	200	0	200
02-05693-9700	New Equipment	400	206	250
02-05693-9900	Retiree Benefits	1,900	1,258	1,600
<b>TOTAL PHYSICAL THERAPY</b>		<b>84,900</b>	<b>81,754</b>	<b>85,900</b>
<b>OCCUPATIONAL THERAPY</b>				
02-05694-2300	Consultant Services	7,000	4,276	6,600
02-05694-3900	OT Supplies and Expenses	1,000	888	1,000
02-05694-8200	Equipment Repair/Maintenance Contracts	100	10	100
<b>TOTAL OCCUPATIONAL THERAPY</b>		<b>8,100</b>	<b>5,174</b>	<b>7,700</b>

**COÖS COUNTY  
BUDGET PROPOSAL - APPROPRIATIONS**

<b>ACCOUNT #</b>	<b>DESCRIPTION</b>	<b>01 APPROVED BUDGET</b>	<b>12/31/01 EXPENDITURES</b>	<b>PROPOSED 2002 BUDGET</b>
<b>SPEECH CONSULTANT</b>				
02-05698-2300	Speech Contracted Services	3,000	2,016	3,000
	<b>TOTAL SPEECH CONSULTANT</b>	<b>3,000</b>	<b>2,016</b>	<b>3,000</b>
	<b>TOTAL BERLIN NURSING HOME</b>	<b>5,418,000</b>	<b>5,076,702</b>	<b>5,547,100</b>
<b>NURSING HOME SPECIALS</b>				
02-09258-9708	Boiler Upgrade	11,700	12,080	0
02-09258-9709	Patio Repair	19,000	18,946	0
02-09258-9710	Car	20,000	17,739	0
02-09258-9711	Whirlpool Tub with Scale	0	0	14,000
02-09258-9712	Generator Upgrade	0	0	9,000
	<b>TOTAL CCNH SPECIALS</b>	<b>50,700</b>	<b>48,765</b>	<b>23,000</b>
<b>COUNTY</b>				
<b>COUNTY ADMINISTRATION</b>				
03-04100-0100	Commissioners' Salaries	18,450	18,450	18,450
03-04100-0200	Employees' Salaries	26,600	26,155	27,100
03-04100-0900	Longevity Pay	200	77	200
03-04100-1000	Social Security (FICA)	3,500	3,057	3,500
03-04100-1100	Life Insurance	50	25	50
03-04100-1200	Health Insurance	4,300	3,955	4,100
03-04100-1300	Retirement	1,200	1,099	1,200
03-04100-1400	Worker's Compensation	100	49	100
03-04100-2000	Outside Legal Service	2,500	2,022	2,500
03-04100-3600	Office Supplies	2,000	883	1,500
03-04100-6700	Advertising	500	220	500
03-04100-7000	Employees' Travel and Expense	1,800	1,875	2,000
03-04100-7100	Commissioners' Travel and Expense	21,500	15,487	20,000
03-04100-9300	Property Liability Insurance	400	248	300
	<b>TOTAL COUNTY ADMINISTRATION</b>	<b>83,100</b>	<b>73,602</b>	<b>81,500</b>
<b>COUNTY TREASURER</b>				
03-04101-0100	Treasurer's Salary	3,000	3,000	3,000
03-04101-0200	Deputy Treasurer's Salary	300	0	300
03-04101-1000	Social Security (FICA)	300	230	240
03-04101-1400	Worker's Compensation	50	2	10
03-04101-2000	Bond Counsel	0	0	1,500
03-04101-3900	Treasurer Supplies and Expenses	400	237	400

**COÖS COUNTY  
BUDGET PROPOSAL - APPROPRIATIONS**

<b>ACCOUNT #</b>	<b>DESCRIPTION</b>	<b>01 APPROVED BUDGET</b>	<b>12/31/01 EXPENDITURES</b>	<b>PROPOSED 2002 BUDGET</b>
03-04101-9400	Fidelity Bonds	50	10	50
	<b>TOTAL COUNTY TREASURER</b>	<b>4,100</b>	<b>3,478</b>	<b>5,500</b>
	<b>COUNTY AUDITORS</b>			
03-04102-2100	Audit Services	4,500	4,477	5,000
	<b>TOTAL COUNTY AUDITORS</b>	<b>4,500</b>	<b>4,477</b>	<b>5,000</b>
	<b>COUNTY REPORT</b>			
03-04103-6700	Printing Expense	3,200	2,580	3,000
	<b>TOTAL COUNTY REPORT</b>	<b>3,200</b>	<b>2,580</b>	<b>3,000</b>
	<b>COUNTY ATTORNEY</b>			
03-04110-0100	Attorney's Salary	56,000	56,000	56,000
03-04110-0200	Assistant Attorney Salary	42,000	30,768	40,000
03-04110-0300	Secretarial Salary	22,900	22,828	23,500
03-04110-1000	Social Security (FICA)	9,300	8,077	9,200
03-04110-1100	Life Insurance	50	16	50
03-04110-1200	Health Insurance	13,300	11,964	14,300
03-04110-1300	Retirement	2,900	2,241	2,700
03-04110-1400	Worker's Compensation	500	267	500
03-04110-1500	Unemployment Insurance	50	(12)	50
03-04110-1700	Education and Conferences	2,500	840	2,000
03-04110-3600	Office Supplies	2,500	2,419	2,500
03-04110-3700	Dues and Subscriptions	1,500	950	1,500
03-04110-3800	Postage	1,000	967	1,000
03-04110-3900	Attorney Supplies and Expenses	2,000	1,720	2,000
03-04110-6800	Communications	6,800	7,588	7,500
03-04110-7000	Travel	2,500	1,201	2,500
03-04110-8200	Equipment Repair/Maintenance Contracts	2,400	1,823	2,400
03-04110-8800	Office Rent	7,400	7,312	7,400
03-04110-9300	Property Liability Insurance	700	498	500
03-04110-9700	New Equipment	200	200	0
03-04110-9800	Law Library	2,000	2,420	2,000
	<b>TOTAL COUNTY ATTORNEY</b>	<b>178,500</b>	<b>160,088</b>	<b>177,600</b>
	<b>VICTIM/WITNESS ADVOCACY PROGRAM</b>			
03-04111-0100	Program Coordinator's Salary	37,200	37,127	37,200
03-04111-0900	Longevity Pay	500	500	600
03-04111-1000	Social Security (FICA)	2,900	2,690	2,900
03-04111-1100	Life Insurance	25	16	25

**COOS COUNTY  
BUDGET PROPOSAL - APPROPRIATIONS**

<b>ACCOUNT #</b>	<b>DESCRIPTION</b>	<b>01 APPROVED BUDGET</b>	<b>12/31/01 EXPENDITURES</b>	<b>PROPOSED 2002 BUDGET</b>
03-04111-1200	Health Insurance	4,700	4,617	4,900
03-04111-1300	Retirement	1,700	1,576	1,600
03-04111-1400	Worker's Compensation	200	94	200
03-04111-1500	Unemployment Insurance	75	(4)	25
03-04111-1700	Education and Conferences	400	220	400
03-04111-3600	Office Supplies	700	369	600
03-04111-3700	Dues/Licenses/Subscriptions	50	75	50
03-04111-3800	Postage	300	334	500
03-04111-6800	Communications	3,000	1,648	2,900
03-04111-7000	Travel	2,200	1,568	2,200
03-04111-8200	Equipment Rental and Repair	500	337	400
03-04111-8800	Office Rent	3,400	3,348	3,400
03-04111-9300	Property Liability Insurance	200	147	200
03-04111-9700	New Equipment	200	329	0
<b>TOTAL VICTIM/WITNESS ADVOCACY</b>		<b>58,250</b>	<b>54,989</b>	<b>58,100</b>
<b>REGISTER OF DEEDS</b>				
03-04120-0100	Register's Salary	30,000	30,000	30,000
03-04120-0200	Clerks' Salaries	40,000	38,206	40,100
03-04120-0300	Deputy Register's Salary	24,000	24,032	24,200
03-04120-0900	Longevity Pay	1,300	1,298	1,500
03-04120-1000	Social Security (FICA)	7,300	7,156	7,400
03-04120-1100	Life Insurance	100	49	50
03-04120-1300	Retirement	3,400	3,208	3,400
03-04120-1400	Worker's Compensation	200	113	200
03-04120-1500	Unemployment Insurance	200	(21)	50
03-04120-1700	Education and Conferences	2,500	1,789	2,000
03-04120-3500	Record Books	2,000	1,928	3,000
03-04120-3600	Office Supplies and Expenses	5,000	4,783	3,500
03-04120-3700	Printing Expense	1,000	402	500
03-04120-3800	Postage	3,000	2,984	3,000
03-04120-6800	Communications	1,800	1,971	2,000
03-04120-7000	Travel	900	900	1,200
03-04120-8200	Book Repair and Reproduction	2,700	2,650	15,000
03-04120-8700	Rent	15,500	15,392	15,500
03-04120-8800	Equipment Maintenance and Lease	24,300	22,253	25,000
03-04120-9300	Property Liability Insurance	700	509	600
03-04120-9700	New Equipment	2,400	2,418	800
03-04120-9800	Surcharge Equipment	15,000	14,690	15,000
<b>TOTAL REGISTER OF DEEDS</b>		<b>183,300</b>	<b>176,710</b>	<b>194,000</b>

**COÖS COUNTY  
BUDGET PROPOSAL - APPROPRIATIONS**

<b>ACCOUNT #</b>	<b>DESCRIPTION</b>	<b>01 APPROVED BUDGET</b>	<b>12/31/01 EXPENDITURES</b>	<b>PROPOSED 2002 BUDGET</b>
<b>REGISTER OF DEEDS SPECIALS</b>				
03-04121-9701	Optical Disk Conversion	15,000	11,316	5,000
<b>TOTAL REGISTER OF DEEDS SPECIALS</b>		<b>15,000</b>	<b>11,316</b>	<b>5,000</b>
<b>SHERIFF'S DEPARTMENT</b>				
03-04140-0100	Sheriff's Salary	37,000	37,000	37,000
03-04140-0200	Clerk's Salary	20,100	19,592	21,000
03-04140-0300	Deputy Special Details	5,000	9,356	5,000
03-04140-0400	Deputy Transportation Salaries	7,500	2,122	3,000
03-04140-0401	Deputy: Full Time	87,900	90,510	89,400
03-04140-0500	Deputy Training Salaries	6,000	746	4,000
03-04140-0600	Deputy Court Attendance Salaries	60,000	62,880	60,000
03-04140-0800	Deputy Forest Patrol Salaries	16,000	12,032	16,000
03-04140-1000	Social Security (FICA)	12,300	11,683	12,600
03-04140-1100	Life Insurance	100	65	100
03-04140-1200	Health Insurance	11,600	11,428	12,200
03-04140-1300	Retirement	5,400	5,890	6,000
03-04140-1400	Worker's Compensation	3,500	2,493	3,500
03-04140-1500	Unemployment Insurance	700	(101)	300
03-04140-1700	Officer Training Materials	1,000	579	1,000
03-04140-2900	Other Services: Extradition	5,500	4,927	5,500
03-04140-3500	Dues and Fees	1,500	875	1,000
03-04140-3600	Office Supplies	1,300	1,154	1,300
03-04140-3700	Gasoline	9,000	8,688	9,000
03-04140-3800	Postage	700	806	900
03-04140-3900	Sheriff's Supplies and Expenses	1,500	489	1,000
03-04140-4200	Deputy Transportation Expenses	4,500	1,479	3,500
03-04140-4300	Deputy Training Expenses	2,500	1,261	2,500
03-04140-4500	Deputy Court Attendance Expenses	20,000	20,036	20,000
03-04140-4800	Deputy Special Detail Expenses	500	574	500
03-04140-5200	Uniforms	3,000	3,171	3,000
03-04140-6800	Communications	10,800	4,439	10,800
03-04140-7000	Travel	3,000	0	1,500
03-04140-8100	Vehicle Lease	35,900	32,796	40,800
03-04140-8200	Vehicle Repair	7,000	1,467	5,000
03-04140-8700	Rent	6,800	6,741	6,800
03-04140-9300	Property Liability Insurance	6,000	5,194	5,300
03-04140-9700	New Equipment	2,500	1,803	4,000
<b>TOTAL SHERIFF'S DEPARTMENT</b>		<b>396,100</b>	<b>362,173</b>	<b>393,500</b>



**COÖS COUNTY  
BUDGET PROPOSAL - APPROPRIATIONS**

<b>ACCOUNT #</b>	<b>DESCRIPTION</b>	<b>01 APPROVED BUDGET</b>	<b>12/31/01 EXPENDITURES</b>	<b>PROPOSED 2002 BUDGET</b>
<b>COMMUNICATIONS SPECIAL</b>				
03-04141-9701	Communications/LAWNET	50,000	0	0
	<b>TOTAL COMMUNICATIONS SPECIAL</b>	<b>50,000</b>	<b>0</b>	<b>0</b>
<b>MEDICAL REFEREES</b>				
03-04150-2400	Medical Referees' Services	20,000	10,994	20,000
	<b>TOTAL MEDICAL REFEREES</b>	<b>20,000</b>	<b>10,994</b>	<b>20,000</b>
<b>HUMAN SERVICES ADMINISTRATION</b>				
03-04192-0200	Human Services Clerk	20,200	19,963	20,400
03-04192-1000	Social Security (FICA)	1,600	1,527	1,600
03-04192-1100	Life Insurance	50	16	25
03-04192-1300	Retirement	900	836	900
03-04192-1400	Worker's Compensation	100	34	50
03-04192-1500	Unemployment Insurance	100	(5)	25
03-04192-1700	Education and Conferences	500	0	500
03-04192-3600	Office Supplies and Expenses	500	215	500
03-04192-3900	Human Services Supplies and Expenses	0	0	300
03-04192-6700	Advertising	400	328	400
03-04192-7000	Travel	500	673	700
03-04192-8200	Equipment Repair/Maintenance Contracts	1,950	2,013	2,200
	<b>TOTAL HUMAN SERVICES ADMIN</b>	<b>26,800</b>	<b>25,601</b>	<b>27,600</b>
<b>STATE ASSISTANCE PROGRAMS</b>				
03-04193-5200	Home and Community Based Care	240,000	282,126	292,000
03-04193-5300	Provider Payments	620,000	681,809	722,000
03-04193-5400	Old Age Assistance	25,000	36,303	35,000
03-04193-5500	Aid to the Permanently/Totally Disabled	260,000	297,370	326,300
03-04193-5600	Intermediate Nursing Care	2,600,000	2,539,038	2,650,000
03-04193-5700	Rate Setting Bureau	10,000	9,219	10,000
03-04193-5800	Funerals: County Assisted Persons	1,000	0	1,000
03-04193-5900	Medicaid Recoveries	27,000	24,280	0
	<b>TOTAL STATE ASSISTANCE PROGRAM</b>	<b>3,783,000</b>	<b>3,870,146</b>	<b>4,036,300</b>
<b>CHILDREN, YOUTH &amp; FAMILIES SERVICES</b>				
03-04194-5000	Adoptive/Relative Home	18,000	17,633	18,000
03-04194-5001	Adoption Subsidy	500	1,614	1,500
03-04194-5200	General Foster Home	23,000	21,172	27,000
03-04194-5201	Specialized Foster Home	20,000	12,081	17,000

**COÖS COUNTY  
BUDGET PROPOSAL - APPROPRIATIONS**

<b>ACCOUNT #</b>	<b>DESCRIPTION</b>	<b>01 APPROVED BUDGET</b>	<b>12/31/01 EXPENDITURES</b>	<b>PROPOSED 2002 BUDGET</b>
03-04194-5202	Therapeutic Foster Home	16,200	8,765	5,000
03-04194-5300	Intermediate Group Home	25,000	82,793	75,000
03-04194-5400	General Group Home	2,000	15,728	17,000
03-04194-5500	Wilderness Facility	39,000	25,294	30,000
03-04194-5600	Secure Treatment	35,000	42,628	35,000
03-04194-5700	Secure Detention	10,000	17,786	25,000
03-04194-5801	Intensive Group Home/Education Facility	100,000	114,154	120,000
03-04194-5805	Shelter Care Facility	5,000	8,184	5,000
03-04194-5806	Emergency Home	500	63	500
03-04194-5807	Mental Health Facility	26,000	20,907	26,000
03-04194-5900	Other Board and Care Service	1,000	16,692	3,000
03-04194-5901	Independent Living	0	0	3,500
03-04194-5902	Individual Service Option	0	0	3,500
03-04194-6000	Medical Services	7,000	488	2,000
03-04194-6100	Diagnostic Evaluation	1,500	2,047	1,700
03-04194-6200	Individual Counseling	3,000	2,110	3,000
03-04194-6300	Attorney	7,500	8,646	9,000
03-04194-6301	Guardian Ad Litem	1,000	62	500
03-04194-6400	Home Based Services	24,000	5,296	12,500
03-04194-6405	Crisis Intervention Services	13,000	(323)	5,000
03-04194-6406	Outreach and Tracking	8,000	260	4,000
03-04194-6500	Parent Aide Services	13,000	(578)	2,000
03-04194-6505	Secure Transportation	1,200	3,143	3,500
03-04194-6600	Private Vehicle Transportation	1,000	(225)	1,000
03-04194-6605	Accompanied Transportation	6,000	7,627	8,000
03-04194-6705	Outpatient Group Counseling	300	(117)	300
03-04194-6800	Respite Care	2,000	2,017	3,000
03-04194-6805	In-Home Care	300	932	500
03-04194-6900	Supplemental Foster Home Payment	35,000	40,521	50,000
03-04194-7005	Intensive Day Treatment	1,000	(1,500)	500
03-04194-7900	Other Ancillary Service	1,000	3,564	3,000
<b>TOTAL CHILDREN, YOUTH &amp; FAMILIES</b>		<b>447,000</b>	<b>479,459</b>	<b>521,500</b>
<b>PLACEMENT PREVENTION</b>				
03-04195-5300	Agency Grants	107,600	11,853	135,000
<b>TOTAL PLACEMENT PREVENTION</b>		<b>107,600</b>	<b>11,853</b>	<b>135,000</b>
<b>CORRECTIONS DEPARTMENT</b>				
03-06100-0100	Superintendent's Salary	68,700	67,536	68,800
03-06100-0200	Computer Systems Administrator	7,200	7,909	7,800
03-06100-0300	Sergeants' Salaries	123,500	122,282	124,600
03-06100-0400	Correctional Officers Salaries	287,400	265,078	289,300
03-06100-0500	Corporals' Salaries	176,600	172,805	178,300
03-06100-0600	Training Salaries	6,600	1,604	5,000

**COÖS COUNTY  
BUDGET PROPOSAL - APPROPRIATIONS**

ACCOUNT #	DESCRIPTION	01 APPROVED BUDGET	12/31/01 EXPENDITURES	PROPOSED 2002 BUDGET
03-06100-0700	Nurse's Salary	7,600	9,099	9,100
03-06100-0900	Longevity Pay	8,300	7,400	8,600
03-06100-1000	Social Security (FICA)	11,400	10,589	11,500
03-06100-1100	Life Insurance	400	376	400
03-06100-1200	Health Insurance	87,000	82,337	94,400
03-06100-1300	Retirement	34,500	33,038	35,900
03-06100-1400	Worker's Compensation	9,300	7,151	9,300
03-06100-1500	Unemployment Insurance	700	(129)	200
03-06100-1600	Employee Meals	16,500	15,326	16,000
03-06100-1700	Education and Conferences	4,000	425	2,500
03-06100-1800	Employee Physicals	500	135	600
03-06100-1900	Training Supplies and Expenses	5,000	2,982	4,500
03-06100-2000	Legal Services/Costs	3,500	1,551	3,000
03-06100-2300	Physician Services	16,700	16,640	18,700
03-06100-2500	Medical Services	17,200	20,097	17,200
03-06100-2600	Psych/Rehab/Anger Programs	12,500	9,075	10,000
03-06100-2700	Dental Services	1,500	510	1,000
03-06100-2800	Electronic Monitoring Service	1,200	1,737	1,200
03-06100-2900	Hospitalization	10,000	0	10,000
03-06100-3600	Administrative Supplies	14,500	14,249	15,000
03-06100-3700	Publications	800	0	800
03-06100-3800	Inmate Clothing	3,000	2,927	3,000
03-06100-3900	Corrections Supplies and Expenses	23,300	19,913	21,500
03-06100-4000	Canteen Supplies	0	0	0
03-06100-4100	Inmate Pay	4,500	4,040	4,200
03-06100-5000	Food/Meals	137,300	129,992	130,000
03-06100-5200	Uniforms	3,000	3,155	3,000
03-06100-5600	Prisoners: Other Institutions	7,500	0	2,500
03-06100-6100	Electricity	15,700	14,515	15,500
03-06100-6400	Sewer	3,000	2,912	3,000
03-06100-6500	Fuel	15,000	9,194	11,000
03-06100-6800	Video Arraignment	5,000	4,569	5,000
03-06100-7000	Travel	2,500	2,911	2,500
03-06100-7900	Vehicle Supplies and Expense	3,500	1,264	2,500
03-06100-8100	Building Repairs/Maintenance	7,500	6,179	11,100
03-06100-8200	Equipment Repair/Maintenance Contracts	5,000	3,791	5,000
03-06100-9100	Interest on Long-Term Notes	600	512	0
03-06100-9200	Interest on Bonded Debt	6,800	6,812	5,600
03-06100-9300	Property Liability Insurance	8,600	7,472	7,600
03-06100-9700	New Equipment	7,900	8,679	5,400
03-06100-9900	Retiree Benefits	2,800	2,814	2,900
<b>TOTAL CORRECTIONS DEPARTMENT</b>		<b>1,195,600</b>	<b>1,101,455</b>	<b>1,185,000</b>
<b>COOPERATIVE EXTENSION</b>				
03-08360-0200	Clerical Salaries	37,700	36,316	37,600
03-08360-0900	Longevity Pay	800	800	900

**COÖS COUNTY  
BUDGET PROPOSAL - APPROPRIATIONS**

<b>ACCOUNT #</b>	<b>DESCRIPTION</b>	<b>01 APPROVED BUDGET</b>	<b>12/31/01 EXPENDITURES</b>	<b>PROPOSED 2002 BUDGET</b>
03-08360-1000	Social Security (FICA)	3,000	2,792	3,000
03-08360-1100	Life Insurance	50	26	50
03-08360-1200	Health Insurance	2,700	3,972	5,500
03-08360-1300	Retirement	1,050	979	1,000
03-08360-1400	Worker's Compensation	100	47	100
03-08360-1500	Unemployment Insurance	100	(19)	50
03-08360-1700	Education and Conferences	2,000	70	2,000
03-08360-2300	Contracted Services	38,000	38,000	38,000
03-08360-2900	Outside Services	2,500	1,200	2,500
03-08360-3600	Office Supplies and Expenses	7,200	6,284	7,200
03-08360-3800	Postage	1,600	1,677	1,600
03-08360-5300	Direct Transfer	0	0	0
03-08360-6100	Electricity	2,500	2,024	2,500
03-08360-6500	Fuel or Gas	1,000	468	1,000
03-08360-6800	Communications	6,000	4,874	3,600
03-08360-7000	Employees' Travel	16,800	14,993	17,200
03-08360-7100	Council's Travel	600	288	600
03-08360-7200	Employees' Travel EFNEP	3,400	3,201	3,500
03-08360-8100	Building Maintenance/Repairs	500	421	500
03-08360-8200	Equipment Repair/Maintenance Contracts	4,700	4,240	4,700
03-08360-9000	15 Year Loan Payment	17,800	16,836	17,800
03-08360-9300	Property Liability Insurance	500	425	500
03-08360-9700	New Equipment	2,000	2,097	2,000
<b>TOTAL COOPERATIVE EXTENSION</b>		<b>152,600</b>	<b>142,009</b>	<b>153,400</b>
<b>COÖS COUNTY CONSERVATION DISTRICT</b>				
03-08400-0100	Secretarial Salary	23,700	22,876	23,700
03-08400-0900	Longevity Pay	1,100	1,100	1,100
03-08400-1000	Social Security (FICA)	1,900	1,834	1,900
03-08400-1100	Life Insurance	25	16	25
03-08400-1300	Retirement	1,050	1,003	1,000
03-08400-1400	Worker's Compensation	75	29	50
03-08400-1500	Unemployment Insurance	50	(5)	25
<b>TOTAL CONSERVATION DISTRICT</b>		<b>27,900</b>	<b>26,853</b>	<b>27,800</b>
<b>DEBT SERVICE</b>				
03-09150-9200	Interest: Short-Term Notes	220,000	216,370	191,800
03-09160-9000	Principal: Long-Term Notes	180,000	180,000	170,200
03-09170-9000	Principal: Bonded Debt	85,000	85,000	90,000
<b>TOTAL DEBT SERVICE</b>		<b>485,000</b>	<b>481,370</b>	<b>452,000</b>



**COÖS COUNTY  
BUDGET PROPOSAL - APPROPRIATIONS**

<b>ACCOUNT #</b>	<b>DESCRIPTION</b>	<b>01 APPROVED BUDGET</b>	<b>12/31/01 EXPENDITURES</b>	<b>PROPOSED 2002 BUDGET</b>
<b>COUNTY CONVENTION</b>				
03-09300-7400	Delegation Expenses	9,000	5,153	9,000
	<b>TOTAL COUNTY CONVENTION</b>	<b>9,000</b>	<b>5,153</b>	<b>9,000</b>
<b>OTHER SPECIAL APPROPRIATIONS</b>				
03-09401-5300	Senior Meals	18,200	18,200	18,200
03-09402-5300	Retired Senior Volunteer Program	14,500	14,500	14,500
03-09404-5300	Community Contact	4,000	4,000	4,000
03-09405-5300	Response Program	4,000	4,000	4,000
03-09406-5300	North Country Alzheimer's Partnership	3,500	3,500	3,500
03-09406-5301	Alzheimer's Respite Community Center	2,000	2,000	2,000
03-09407-5300	North Country Transportation	27,000	27,000	27,000
03-09407-5301	Long Distance Medical Transportation	3,000	3,000	3,000
	<b>TOTAL OTHER SPECIAL APPROP</b>	<b>76,200</b>	<b>76,200</b>	<b>76,200</b>
<b>OPERATING TRANSFERS</b>				
03-09450-5300	Transfer/Non-Capital Reserve	50,000	50,000	0
	<b>TOTAL OPERATING TRANSFERS</b>	<b>50,000</b>	<b>50,000</b>	<b>0</b>
	<b>TOTAL COUNTY</b>	<b>7,356,750</b>	<b>7,130,507</b>	<b>7,567,000</b>

**FARM**

04-07100-0100	Farm Salaries	67,800	63,733	68,700
04-07100-0900	Longevity Pay	200	200	200
04-07100-1000	Social Security (FICA)	4,700	4,092	5,300
04-07100-1100	Life Insurance	50	30	50
04-07100-1200	Health Insurance	9,000	6,377	7,600
04-07100-1300	Retirement	2,700	2,344	2,700
04-07100-1400	Worker's Compensation	1,800	1,297	1,800
04-07100-1500	Unemployment Insurance	100	(26)	50
04-07100-1600	Employee Meals	2,100	1,281	1,700
04-07100-2600	Veterinary Services/Supplies	7,500	6,599	6,500
04-07100-2700	DHIA Expense	2,500	2,327	2,500
04-07100-2800	Breeding Service	3,500	4,560	3,500
04-07100-3600	Administrative Supplies and Expenses	6,000	4,606	5,000
04-07100-3700	Gasoline/Diesel/Oil	6,000	5,538	6,000
04-07100-3800	Sawdust/Bedding	5,000	675	2,500
04-07100-3900	Farm Supplies and Expenses	8,500	7,886	8,500
04-07100-6100	Electricity/Utilities	2,500	2,177	2,500
04-07100-7000	Travel	300	62	200
04-07100-7400	Seed and Plants	2,300	515	2,300



**COÖS COUNTY  
BUDGET PROPOSAL - APPROPRIATIONS**

ACCOUNT #	DESCRIPTION	01 APPROVED BUDGET	12/31/01 EXPENDITURES	PROPOSED 2002 BUDGET
04-07100-7500	Fertilizer and Lime	8,000	6,573	7,000
04-07100-7600	Sprays and Dust	2,500	2,492	3,500
04-07100-7700	Dairy Concentrates: Feeds	65,000	62,340	65,000
04-07100-7900	Feeds: Other	10,000	8,483	10,000
04-07100-8000	Equipment Repair	5,000	6,434	5,500
04-07100-8100	Building Maintenance/Repair	7,500	4,141	7,500
04-07100-8200	Vehicle Repair	4,200	2,289	2,500
04-07100-8500	Real Estate Taxes	8,500	8,150	8,500
04-07100-8600	Land Rental	250	250	250
04-07100-9100	Interest: Capital Loans	1,400	1,338	1,200
04-07100-9300	Property Liability Insurance	2,200	2,023	2,050
04-07100-9700	New Equipment	6,400	6,650	1,900
04-07100-9900	Retiree Benefits	2,200	206	200
<b>TOTAL FARM</b>		<b>255,700</b>	<b>225,643</b>	<b>242,700</b>
<b>FARM SPECIALS</b>				
04-09257-9701	Erosion Control Project	10,000	0	10,000
04-09257-9707	Silage Cart	5,000	3,960	0
04-09257-9708	Electrical Upgrade	10,000	10,000	0
04-09257-9709	Used Truck	0	0	7,500
<b>TOTAL FARM SPECIALS</b>		<b>25,000</b>	<b>13,960</b>	<b>17,500</b>
<b>FEDERAL FUNDS</b>				
05-08100-3000	CCFHS-Transitional Housing	0	0	245,000
<b>TOTAL FEDERAL FUNDS</b>		<b>0</b>	<b>0</b>	<b>245,000</b>
<b>UNINCORPORATED PLACES</b>				
<b>GENERAL GOVERNMENT</b>				
06-09500-0100	Commissioners' Salaries	2,550	2,550	2,550
06-09500-0200	Employees' Salaries	22,500	22,095	23,300
06-09500-1000	Social Security (FICA)	1,900	1,806	1,950
06-09500-1100	Life Insurance	100	20	50
06-09500-1200	Health Insurance	3,500	2,857	3,100
06-09500-1300	Retirement	1,000	1,075	1,000
06-09500-1400	Worker's Compensation	1,800	1,142	1,800
06-09500-1500	Unemployment Insurance	50	0	50
06-09500-1700	Education and Conferences	1,500	1,491	2,000
06-09500-2100	Contracted Services	6,500	4,640	57,500
06-09500-2200	Tax Map Maintenance	1,200	900	1,200
06-09500-2300	Legal Services	1,000	956	1,000
06-09500-2400	Audit Expense	4,500	4,336	5,000

**COÖS COUNTY  
BUDGET PROPOSAL - APPROPRIATIONS**

ACCOUNT #	DESCRIPTION	01 APPROVED BUDGET	12/31/01 EXPENDITURES	PROPOSED 2002 BUDGET
06-09500-2500	Outside Services	1,000	0	0
06-09500-3600	Office Supplies and Expenses	2,000	583	1,000
06-09500-3700	Printing Expense	1,000	726	1,000
06-09500-3800	Dues and Memberships	1,500	1,384	2,400
06-09500-7000	Travel	1,500	349	1,500
06-09500-8200	Equipment Repair/Maintenance Contracts	2,000	2,491	2,000
06-09500-9300	Property Liability Insurance	1,000	1,717	1,800
<b>TOTAL GENERAL GOVERNMENT</b>		<b>58,100</b>	<b>51,119</b>	<b>110,200</b>
<b>CEMETERIES</b>				
06-09501-2917	Cemetery Maintenance: Wentworth Loc	700	380	700
<b>TOTAL CEMETERIES</b>		<b>700</b>	<b>380</b>	<b>700</b>
<b>PLANNING AND ZONING</b>				
06-09510-3700	Printing Expense	1,000	0	3,000
06-09510-6700	Advertising	500	118	500
06-09510-7000	Travel	500	758	800
<b>TOTAL PLANNING AND ZONING</b>		<b>2,000</b>	<b>876</b>	<b>4,300</b>
<b>PERAMBULATION</b>				
06-09515-2903	Town Line: Cambridge	900	0	900
06-09515-2906	Town Line: Dixville	1,200	1,151	0
06-09515-2910	Town Line: Millsfield	700	0	700
06-09515-2911	Town Line: Odell	400	0	400
<b>TOTAL PERAMBULATION</b>		<b>3,200</b>	<b>1,151</b>	<b>2,000</b>
<b>FOREST AND LANDS MANAGEMENT</b>				
06-09520-2901	Contracted Services: Atkinson/Gilmanton	2,100	2,100	2,100
06-09520-2902	Contracted Services: Bean's Purchase	7,500	7,500	7,500
06-09520-2903	Contracted Services: Cambridge	5,500	5,500	5,500
06-09520-2920	Contracted Services: Chandler's Purchase	200	200	200
06-09520-2904	Contracted Services: Crawford's Purchase	1,100	1,100	1,100
06-09520-2905	Contracted Services: Dix's Grant	2,300	2,300	2,300
06-09520-2906	Contracted Services: Dixville	5,600	5,600	5,600
06-09520-2907	Contracted Services: Erving's Grant	420	420	420
06-09520-2908	Contracted Services: Green's Grant	420	420	420
06-09520-2909	Contracted Services: Martin's Location	420	420	420
06-09520-2910	Contracted Services: Millsfield	5,040	5,040	5,040
06-09520-2911	Contracted Services: Odell	5,340	5,340	5,340
06-09520-2912	Contracted Services: Pinkham's Grant	430	430	430

**COÖS COUNTY  
BUDGET PROPOSAL - APPROPRIATIONS**

<b>ACCOUNT #</b>	<b>DESCRIPTION</b>	<b>01 APPROVED BUDGET</b>	<b>12/31/01 EXPENDITURES</b>	<b>PROPOSED 2002 BUDGET</b>
06-09520-2913	Contracted Services: Sargent's Purchase	3,000	3,000	3,000
06-09520-2914	Contracted Services: Second College Grant	4,950	4,950	4,950
06-09520-2915	Contracted Services: Success	6,380	6,380	6,380
06-09520-2916	Contracted Services: Thompson/Meserve	2,100	2,100	2,100
06-09520-2917	Contracted Services: Wentworth Location	2,200	2,200	2,200
<b>TOTAL FOREST AND LANDS MGMT</b>		<b>55,000</b>	<b>55,000</b>	<b>55,000</b>
<b>PUBLIC SAFETY</b>				
06-09530-4103	Police: Cambridge	500	0	200
06-09530-4104	Police: Crawford's Purchase	100	0	100
06-09530-4108	Police: Green's Grant	300	290	300
06-09530-4110	Police: Millsfield	500	0	200
06-09530-4112	Police: Pinkham's Grant	700	715	700
06-09530-4116	Police: Thompson/Meserve Purchase	100	0	100
06-09530-4117	Police: Wentworth Location	500	0	200
<b>TOTAL PUBLIC SAFETY</b>		<b>2,700</b>	<b>1,005</b>	<b>1,800</b>
<b>DISPATCH SERVICES</b>				
06-09531-2906	Dispatch Services: Dixville	1,000	1,000	1,000
06-09531-2910	Dispatch Services: Millsfield	1,000	1,000	1,000
06-09531-2917	Dispatch Services: Wentworth Location	1,000	1,000	1,000
<b>TOTAL DISPATCH SERVICES</b>		<b>3,000</b>	<b>3,000</b>	<b>3,000</b>
<b>FIRE PROTECTION SERVICES</b>				
06-09532-2903	Fire: Cambridge	500	0	500
06-09532-2906	Fire: Dixville	500	0	500
06-09532-2908	Fire: Green's Grant	1,000	20,095	1,000
06-09532-2909	Fire: Martin's Location	500	0	500
06-09532-2910	Fire: Millsfield	500	0	500
06-09532-2911	Fire: Odell	500	80	500
06-09532-2912	Fire: Pinkham's Grant	2,500	3,241	2,500
06-09532-2915	Fire: Success	3,500	3,000	3,500
06-09532-2917	Fire: Wentworth Location	500	0	500
<b>TOTAL FIRE PROTECTION SERVICES</b>		<b>10,000</b>	<b>26,416</b>	<b>10,000</b>
<b>BRIDGES AND ROADS</b>				
06-09540-2910	Bridges and Roads: Millsfield	2,000	2,000	2,000
06-09540-2915	Bridges and Roads: Success	2,000	2,000	2,000
<b>TOTAL BRIDGES AND ROADS</b>		<b>4,000</b>	<b>4,000</b>	<b>4,000</b>

**COÖS COUNTY  
BUDGET PROPOSAL - APPROPRIATIONS**

<b>ACCOUNT #</b>	<b>DESCRIPTION</b>	<b>01 APPROVED BUDGET</b>	<b>12/31/01 EXPENDITURES</b>	<b>PROPOSED 2002 BUDGET</b>
<b>SANITATION</b>				
06-09550-2908	Solid Waste: Green's Grant	3,200	3,023	3,500
06-09550-2912	Solid Waste: Pinkham's Grant	13,000	10,211	12,000
06-09550-2913	Solid Waste: Sargent's Purchase	500	221	500
06-09550-2915	Solid Waste: Success	800	1,027	1,100
06-09551-2903	Solid Waste: Cambridge	3,800	2,941	3,500
06-09551-2905	Solid Waste: Dix's Grant	700	587	700
06-09551-2910	Solid Waste: Millsfield	3,800	2,934	3,500
06-09551-2914	Solid Waste: Second College Grant	700	587	700
06-09551-2917	Solid Waste: Wentworth Location	6,000	4,695	5,300
<b>TOTAL SANITATION</b>		<b>32,500</b>	<b>26,225</b>	<b>30,800</b>
<b>HEALTH</b>				
06-09560-2408	Ambulance: Green's Grant	1,300	1,300	1,300
06-09560-2412	Ambulance: Pinkham's Grant	3,100	3,095	3,100
06-09561-2404	Ambulance: Crawford's Purchase	100	75	100
06-09561-2413	Ambulance: Sargent's Purchase	650	630	650
06-09561-2416	Ambulance: Thompson/Meserve Purchase	800	795	800
06-09562-2401	Ambulance: Atkinson/Gilmanton	400	400	400
06-09562-2403	Ambulance: Cambridge	400	400	400
06-09563-2405	Ambulance: Dix's Grant	400	400	400
06-09563-2406	Ambulance: Dixville	800	760	800
06-09563-2410	Ambulance: Millsfield	700	400	700
06-09563-2414	Ambulance: Second College Grant	400	400	400
06-09563-2417	Ambulance: Wentworth Location	950	400	950
<b>TOTAL HEALTH</b>		<b>10,000</b>	<b>9,055</b>	<b>10,000</b>
<b>EDUCATION</b>				
06-09580-1703	Tuition: Cambridge - Elementary	0	0	3,000
06-09580-1717	Tuition: Wentworth - Elementary	0	0	17,300
06-09580-1803	Tuition: Cambridge - Secondary	0	0	9,600
06-09580-1806	Tuition: Dixville - Secondary	0	0	4,300
06-09580-1810	Tuition: Millsfield - Secondary	6,100	0	19,200
06-09580-1817	Tuition: Wentworth - Secondary	8,400	3,470	19,300
06-09581-7003	Transportation: Cambridge - Elementary	3,400	2,297	1,000
06-09581-7006	Transportation: Dixville - Elementary	3,400	4,098	0
06-09581-7010	Transportation: Millsfield - Elementary	3,400	3,851	0
06-09581-7017	Transportation: Wentworth - Elementary	10,100	9,747	5,700
06-09581-8003	Transportation: Cambridge - Secondary	0	0	2,800
06-09581-8006	Transportation: Dixville - Secondary	0	0	1,900
06-09581-8010	Transportation: Millsfield - Secondary	0	0	3,900
06-09581-8017	Transportation: Wentworth - Secondary	0	0	5,700
06-09583-2910	Special Services: Millsfield - Secondary	0	3,498	8,000



**COÖS COUNTY  
BUDGET PROPOSAL - APPROPRIATIONS**

<b>ACCOUNT #</b>	<b>DESCRIPTION</b>	<b>01 APPROVED BUDGET</b>	<b>12/31/01 EXPENDITURES</b>	<b>PROPOSED 2002 BUDGET</b>
06-09583-2917	Special Services: Wentworth - Secondary	8,500	3,926	8,000
<b>TOTAL EDUCATION</b>		<b>43,300</b>	<b>30,887</b>	<b>109,700</b>
<b>COUNTY TAXES</b>				
06-09590-5301	County Tax: Atkinson/Gilmanton	1,700	1,866	1,700
06-09590-5321	County Tax: Bean's Grant	50	2	50
06-09590-5302	County Tax: Bean's Purchase	250	257	250
06-09590-5303	County Tax: Cambridge	16,000	16,904	16,900
06-09590-5320	County Tax: Chandler's Purchase	100	60	100
06-09590-5304	County Tax: Crawford's Purchase	800	792	800
06-09590-5305	County Tax: Dix's Grant	2,000	2,186	2,200
06-09590-5306	County Tax: Dixville	52,100	55,635	55,700
06-09590-5307	County Tax: Erving's Grant	200	205	200
06-09590-5308	County Tax: Green's Grant	9,200	10,103	10,100
06-09590-5322	County Tax: Kilkenney	100	64	100
06-09590-5309	County Tax: Martin's Location	100	122	100
06-09590-5310	County Tax: Millsfield	13,800	14,791	14,800
06-09590-5311	County Tax: Odell	4,400	4,706	4,700
06-09590-5312	County Tax: Pinkham's Grant	9,300	10,211	10,200
06-09590-5313	County Tax: Sargent's Purchase	13,700	16,834	16,900
06-09590-5314	County Tax: Second College Grant	3,600	3,867	3,900
06-09590-5315	County Tax: Success	22,800	24,486	24,500
06-09590-5316	County Tax: Thompson/Meserve Purchase	12,000	14,680	14,700
06-09590-5317	County Tax: Wentworth Location	22,800	23,269	23,300
<b>TOTAL COUNTY TAXES</b>		<b>185,000</b>	<b>201,040</b>	<b>201,200</b>
<b>STATE EDUCATION TAXES</b>				
06-09595-5301	State Education Tax: Atkinson/Gilmanton	3,100	3,030	2,900
06-09595-5302	State Education Tax: Bean's Purchase	400	422	400
06-09595-5303	State Education Tax: Cambridge	15,700	15,619	13,200
06-09595-5320	State Education Tax: Chandler's Purchase	100	92	100
06-09595-5304	State Education Tax: Crawford's Purchase	1,300	1,282	1,200
06-09595-5305	State Education Tax: Dix's Grant	3,500	3,470	3,400
06-09595-5306	State Education Tax: Dixville	84,200	84,163	78,400
06-09595-5307	State Education Tax: Erving's Grant	400	331	400
06-09595-5308	State Education Tax: Green's Grant	15,900	15,846	15,400
06-09595-5310	State Education Tax: Millsfield	11,300	11,230	9,700
06-09595-5311	State Education Tax: Odell	7,600	7,615	7,200
06-09595-5312	State Education Tax: Pinkham's Grant	15,300	15,311	14,900
06-09595-5313	State Education Tax: Sargent's Purchase	24,100	24,014	25,800
06-09595-5314	State Education Tax: Second College Grant	6,300	6,271	6,000
06-09595-5315	State Education Tax: Success	39,800	39,809	37,500
06-09595-5316	State Education Tax: Thompson/Meserve	21,000	20,963	22,500



**COOS COUNTY  
BUDGET PROPOSAL - APPROPRIATIONS**

ACCOUNT #	DESCRIPTION	01 APPROVED BUDGET	12/31/01 EXPENDITURES	PROPOSED 2002 BUDGET
06-09595-5317	State Education Tax: Wentworth Location	18,500	18,509	2,600
	<b>TOTAL STATE EDUCATION TAXES</b>	<b>268,500</b>	<b>267,977</b>	<b>241,600</b>
	<b>PROPERTY TAX ABATEMENT</b>			
06-09596-5315	Property Tax Abatement: Success	0	186	0
	<b>TOTAL PROPERTY TAX ABATEMENT</b>	<b>0</b>	<b>186</b>	<b>0</b>
	<b>DEFICIT APPROPRIATIONS</b>			
06-09900-1002	Deficit Appropriations: Bean's Purchase	350	0	0
06-09900-1008	Deficit Appropriations: Green's Grant	0	0	0
06-09900-1016	Deficit Appropriations: Thompson/Meserve	1,500	0	0
	<b>TOTAL DEFICIT APPROPRIATIONS</b>	<b>1,850</b>	<b>0</b>	<b>0</b>
	<b>TOTAL UNINCORPORATED PLACES</b>	<b>679,850</b>	<b>678,316</b>	<b>784,300</b>

**COOS COUNTY RECYCLING CENTER**

07-09100-0100	Supervisor Salary	40,600	34,040	33,200
07-09100-0900	Longevity Pay	700	400	500
07-09100-1000	Social Security (FICA)	3,100	949	2,600
07-09100-1100	Life Insurance	50	13	25
07-09100-1200	Health Insurance	4,400	4,280	6,600
07-09100-1300	Retirement	1,800	1,531	1,500
07-09100-1400	Worker's Compensation	1,600	1,036	1,200
07-09100-1500	Unemployment Insurance	50	(3)	25
07-09100-2900	Outside Trucking	0	1,100	0
07-09100-3900	Recycling Supplies and Expenses	2,500	4,046	5,000
07-09100-6100	Electricity	2,000	1,667	1,750
07-09100-6500	Fuel	1,700	1,532	1,700
07-09100-6800	Communications	500	379	500
07-09100-7900	Equipment Repairs and Expenses	4,000	5,575	5,000
07-09100-8100	Building/Grounds Maintenance	3,500	4,086	3,500
07-09100-9300	Property Liability Insurance	400	246	300
07-09100-9700	New Equipment	0	0	3,200
	<b>TOTAL RECYCLING CENTER</b>	<b>66,900</b>	<b>60,876</b>	<b>66,600</b>

**TRANSFER STATION**

08-09200-0100	Operator's Salary	13,900	11,796	13,200
08-09200-1000	Social Security (FICA)	1,050	903	1,000
08-09200-1300	Retirement	150	2	50
08-09200-1400	Worker's Compensation	700	340	550

**COÖS COUNTY  
BUDGET PROPOSAL - APPROPRIATIONS**

<b>ACCOUNT #</b>	<b>DESCRIPTION</b>	<b>01 APPROVED BUDGET</b>	<b>12/31/01 EXPENDITURES</b>	<b>PROPOSED 2002 BUDGET</b>
08-09200-1500	Unemployment Insurance	100	(12)	50
08-09200-3900	Transfer Station Supplies and Expenses	500	56	500
08-09200-6100	Electricity	500	318	500
08-09200-6500	Fuel	300	40	300
08-09200-6800	Communications	400	357	400
08-09200-7900	Equipment Repairs and Expenses	200	86	200
08-09200-9300	Property Liability Insurance	100	48	50
<b>TOTAL TRANSFER STATION</b>		<b>17,900</b>	<b>13,933</b>	<b>16,800</b>
<b>TOTAL APPROPRIATIONS</b>		<b>19,535,900</b>	<b>18,446,688</b>	<b>20,120,000</b>

**BUDGET PROPOSAL - REVENUES**

**COÖS COUNTY  
BUDGET PROPOSAL - ESTIMATED REVENUE**

ACCOUNT #	DESCRIPTION	01 APPROVED BUDGET	12/31/01 REVENUES	PROPOSED 2002 BUDGET
<b>WEST STEWARTSTOWN NURSING HOSPITAL</b>				
<b>SERVICES TO RESIDENTS</b>				
01-05021-0000	Medicaid New Hampshire	3,345,000	3,235,631	3,695,500
01-05022-0000	Private Pay	529,000	476,180	328,500
01-05023-0000	Medicaid Other States	186,000	186,361	187,200
01-05029-0000	Respite Care: Medicaid	1,000	6,024	3,000
01-05030-0000	Respite Care: Private	0	2,900	0
<b>TOTAL SERVICES TO RESIDENTS</b>		<b>4,061,000</b>	<b>3,907,096</b>	<b>4,214,200</b>
<b>SERVICES TO OTHERS</b>				
01-05040-0000	Sale of Meals: Employees	9,100	11,154	10,500
01-05041-0000	Sale of Meals: Guests	900	1,203	900
01-05042-0000	Sale of Meals: Inmates	137,300	129,992	130,000
01-05043-0000	Sale of Meals: DOC/Farm Staff	18,600	16,608	17,700
01-05044-0000	Laundry Services: DOC	7,600	11,022	10,000
01-05045-0000	Maintenance Services: DOC	3,500	4,602	4,500
01-05046-0000	Administrative Services: DOC/Farm	8,000	13,666	12,500
01-05049-0000	Miscellaneous Income	0	0	0
<b>TOTAL SERVICES TO OTHERS</b>		<b>185,000</b>	<b>188,247</b>	<b>186,100</b>
<b>TOTAL WS NURSING HOSPITAL</b>		<b>4,246,000</b>	<b>4,095,343</b>	<b>4,400,300</b>
<b>BERLIN NURSING HOME</b>				
02-05521-0000	Medicaid New Hampshire	4,160,000	3,745,099	4,007,800
02-05522-0000	Private Pay	317,500	411,655	273,800
02-05524-0000	Sale of Meals: Guests	0	0	500
02-05525-0000	Sale of Meals: Employees	5,000	6,649	5,000
02-05526-0000	Miscellaneous Income	0	0	0
02-05530-0000	Activities Income	100	0	100
<b>TOTAL BERLIN NURSING HOME</b>		<b>4,482,600</b>	<b>4,163,403</b>	<b>4,287,200</b>
<b>COUNTY GOVERNMENT</b>				
<b>TAXES AND SERVICES</b>				
03-04000-0001	Medicaid Proportional Payment	600,000	604,075	600,000
03-04001-0000	County Tax	6,985,450	6,985,450	7,861,100
<b>TOTAL TAXES AND SERVICES</b>		<b>7,585,450</b>	<b>7,589,525</b>	<b>8,461,100</b>

**COÖS COUNTY  
BUDGET PROPOSAL - ESTIMATED REVENUE**

<b>ACCOUNT #</b>	<b>DESCRIPTION</b>	<b>01 APPROVED BUDGET</b>	<b>12/31/01 REVENUES</b>	<b>PROPOSED 2002 BUDGET</b>
<b>REGISTER OF DEEDS</b>				
03-04011-0000	Register of Deeds Fees	180,000	263,793	185,000
03-04011-0001	Deeds: Surcharge Account	15,000	15,000	15,000
<b>TOTAL REGISTER OF DEEDS</b>		<b>195,000</b>	<b>278,793</b>	<b>200,000</b>
<b>SHERIFF'S DEPARTMENT</b>				
03-04010-0000	Sheriff: Court Security	90,000	106,673	90,000
03-04012-0100	Sheriff: Forest Service Contracts	16,000	16,000	16,000
03-04012-0300	Sheriff: Special Details	5,000	26,989	10,000
03-04014-0000	Sheriff: Juvenile Transports	6,000	20,081	10,000
03-04015-0000	Sheriff: Civil Process Fees	39,000	56,650	39,000
03-04016-0000	Sheriff: COPS Grant-Full Time	31,400	32,581	0
<b>TOTAL SHERIFF'S DEPARTMENT</b>		<b>187,400</b>	<b>258,973</b>	<b>165,000</b>
<b>VICTIM/WITNESS ADVOCACY PROGRAM</b>				
03-04013-0100	Victim/Witness Advocacy Program	25,000	30,672	25,000
<b>TOTAL VICTIM/WITNESS ADVOCACY</b>		<b>25,000</b>	<b>30,672</b>	<b>25,000</b>
<b>COUNTY ATTORNEY</b>				
03-04013-0200	Prosecutor's Grant	20,000	19,410	20,000
<b>TOTAL COUNTY ATTORNEY</b>		<b>20,000</b>	<b>19,410</b>	<b>20,000</b>
<b>CORRECTIONS DEPARTMENT</b>				
03-06040-0000	Corrections: Board and Room	10,000	1,620	2,000
03-06041-0000	Corrections: Electronic Monitoring Fees	2,500	3,758	2,500
03-06042-0000	Corrections: Anger Management Program	5,000	0	2,500
03-06090-0000	Corrections: Miscellaneous Income	10,000	13,148	10,000
<b>TOTAL CORRECTIONS DEPARTMENT</b>		<b>27,500</b>	<b>18,526</b>	<b>17,000</b>
<b>INVESTMENTS</b>				
03-09061-0000	Interest: Savings & CD's	145,000	216,839	135,000
03-09062-0000	Interest: Delinquent Taxes	100	4,001	100
03-09063-0000	Proceeds: Long-Term Notes	175,700	120,700	54,800
03-09064-0000	Interest: Workers' Compensation	30,000	37,800	25,000
<b>TOTAL INVESTMENTS</b>		<b>350,800</b>	<b>379,340</b>	<b>214,900</b>



**COÖS COUNTY  
BUDGET PROPOSAL - ESTIMATED REVENUE**

<b>ACCOUNT #</b>	<b>DESCRIPTION</b>	<b>01 APPROVED BUDGET</b>	<b>12/31/01 REVENUES</b>	<b>PROPOSED 2002 BUDGET</b>
<b>STATE ASSISTANCE PROGRAMS</b>				
03-09072-0000	DCYF Incentive Funds	107,600	135,117	135,000
	<b>TOTAL STATE ASSISTANCE PROGRAMS</b>	<b>107,600</b>	<b>135,117</b>	<b>135,000</b>
<b>OTHER REVENUES</b>				
03-09093-0000	Federal Lands: PILT	70,000	103,990	105,000
03-09097-0000	Refunds: Prior Year Expense	0	74,593	0
03-09098-0000	Miscellaneous Income	2,000	16,444	500
03-09099-0000	Surplus to Reduce Taxes	1,224,000	1,224,000	736,500
	<b>TOTAL OTHER REVENUES</b>	<b>1,296,000</b>	<b>1,419,027</b>	<b>842,000</b>
	<b>TOTAL COUNTY GOVERNMENT</b>	<b>9,794,750</b>	<b>10,129,383</b>	<b>10,080,000</b>
<b>FARM</b>				
04-07050-0000	Sale of Milk	215,000	246,173	215,000
04-07052-0000	Sale of Livestock	8,000	14,153	8,000
04-07053-0000	Sale of Produce	0	89	100
04-07057-0000	Truck Mileage	5,300	6,744	6,000
04-07058-0000	Erosion Control Grant	5,000	0	0
04-07059-0000	Miscellaneous Income	10,000	5,093	5,000
	<b>TOTAL FARM</b>	<b>243,300</b>	<b>272,251</b>	<b>234,100</b>
<b>FEDERAL FUNDS</b>				
05-08003-0000	CDBG/CCFHS-Transitional Housing	0	0	245,000
	<b>TOTAL FEDERAL FUNDS</b>	<b>0</b>	<b>0</b>	<b>245,000</b>
<b>UNINCORPORATED PLACES</b>				
<b>MOTOR VEHICLE FEES</b>				
06-09600-1103	MV Fees: Cambridge	2,000	1,289	1,500
06-09600-1106	MV Fees: Dixville	15,000	12,789	15,000
06-09600-1108	MV Fees: Green's Grant	7,000	7,960	8,500
06-09600-1109	MV Fees: Martin's Location	0	268	0
06-09600-1110	MV Fees: Millsfield	3,000	3,752	3,000
06-09600-1112	MV Fees: Pinkham's Grant	4,000	4,541	4,000
06-09600-1113	MV Fees: Sargent's Purchase	300	226	200
06-09600-1117	MV Fees: Wentworth Location	6,000	7,102	5,000
	<b>TOTAL MOTOR VEHICLE FEES</b>	<b>37,300</b>	<b>37,927</b>	<b>37,200</b>

**COÖS COUNTY  
BUDGET PROPOSAL - ESTIMATED REVENUE**

ACCOUNT #	DESCRIPTION	01 APPROVED BUDGET	12/31/01 REVENUES	PROPOSED 2002 BUDGET
<b>NEW HAMPSHIRE SHARED REVENUES</b>				
06-09600-1201	NH Shared Revenues: Atkinson/Gilmanton	40	40	40
06-09600-1202	NH Shared Revenues: Bean's Purchase	550	550	550
06-09600-1203	NH Shared Revenues: Cambridge	360	360	360
06-09600-1204	NH Shared Revenues: Crawford's Purchase	90	90	90
06-09600-1205	NH Shared Revenues: Dix's Grant	90	90	90
06-09600-1206	NH Shared Revenues: Dixville	1,250	1,250	1,250
06-09600-1207	NH Shared Revenues: Erving's Grant	40	40	40
06-09600-1208	NH Shared Revenues: Green's Grant	140	140	140
06-09600-1209	NH Shared Revenues: Martin's Location	40	40	40
06-09600-1210	NH Shared Revenues: Millsfield	450	450	450
06-09600-1211	NH Shared Revenues: Odell	400	400	400
06-09600-1212	NH Shared Revenues: Pinkham's Grant	450	450	450
06-09600-1213	NH Shared Revenues: Sargent's Purchase	400	400	400
06-09600-1214	NH Shared Revenues: Second College Grant	180	180	180
06-09600-1215	NH Shared Revenues: Success	630	630	630
06-09600-1216	NH Shared Revenues: Thompson/Meserve	450	450	450
06-09600-1217	NH Shared Revenues: Wentworth Location	740	829	740
<b>TOTAL NH SHARED REVENUES</b>		<b>6,300</b>	<b>6,389</b>	<b>6,300</b>
<b>ROOMS AND MEALS TAX</b>				
06-09600-1303	Rooms and Meals Tax: Cambridge	100	260	100
06-09600-1306	Rooms and Meals Tax: Dixville	500	806	500
06-09600-1310	Rooms and Meals Tax: Millsfield	300	364	300
<b>TOTAL ROOMS AND MEALS TAX</b>		<b>900</b>	<b>1,429</b>	<b>900</b>
<b>PROPERTY TAXES</b>				
06-09600-1406	Property Taxes: Dixville	0	50,565	0
06-09600-1408	Property Taxes: Green's Grant	0	10,555	0
06-09600-1412	Property Taxes: Pinkham's Grant	0	10,518	0
06-09600-1413	Property Taxes: Sargent's Purchase	0	9,819	0
06-09600-1415	Property Taxes: Success	0	(19,670)	0
06-09600-1416	Property Taxes: Thompson/Meserve	0	11,635	0
06-09600-1417	Property Taxes: Wentworth Location	0	(3,468)	0
<b>TOTAL PROPERTY TAXES</b>		<b>0</b>	<b>69,954</b>	<b>0</b>
<b>TIMBER TAXES</b>				
06-09600-1503	Timber Taxes: Cambridge	32,000	95,888	20,000
06-09600-1505	Timber Taxes: Dix's Grant	5,200	0	14,000
06-09600-1510	Timber Taxes: Millsfield	51,000	56,791	75,000
06-09600-1511	Timber Taxes: Odell	15,600	26,419	17,500

**COÖS COUNTY  
BUDGET PROPOSAL - ESTIMATED REVENUE**

<b>ACCOUNT #</b>	<b>DESCRIPTION</b>	<b>01 APPROVED BUDGET</b>	<b>12/31/01 REVENUES</b>	<b>PROPOSED 2002 BUDGET</b>
06-09600-1514	Timber Taxes: Second College Grant	20,000	23,114	45,000
06-09600-1515	Timber Taxes: Success	50,000	58,925	45,000
06-09600-1517	Timber Taxes: Wentworth Location	9,000	29,581	35,000
<b>TOTAL TIMBER TAXES</b>		<b>182,800</b>	<b>290,718</b>	<b>251,500</b>
<b>AMC PAYMENT IN LIEU OF TAXES</b>				
06-09600-1612	AMC PILT: Pinkham's Grant	0	10,132	0
06-09600-1613	AMC PILT: Sargent's Purchase	0	1,297	0
<b>TOTAL AMC PILT</b>		<b>0</b>	<b>11,429</b>	<b>0</b>
<b>STATE PAYMENT IN LIEU OF TAXES</b>				
06-09600-1606	State PILT: Dixville	0	63	100
06-09600-1617	State PILT: Wentworth Location	100	165	100
<b>TOTAL STATE PILT</b>		<b>100</b>	<b>228</b>	<b>200</b>
<b>EXCAVATION TAXES</b>				
06-09600-1715	Excavation Taxes: Success	0	684	0
<b>TOTAL EXCAVATION TAXES</b>		<b>0</b>	<b>684</b>	<b>0</b>
<b>FEDERAL PAYMENT IN LIEU OF TAXES</b>				
06-09600-1821	Federal PILT: Bean's Grant	100	100	100
06-09600-1802	Federal PILT: Bean's Purchase	11,000	11,000	11,000
06-09600-1820	Federal PILT: Chandler's Purchase	300	431	400
06-09600-1804	Federal PILT: Crawford's Purchase	100	100	100
06-09600-1808	Federal PILT: Green's Grant	1,600	2,441	2,500
06-09600-1822	Federal PILT: Kilkenny	100	100	100
06-09600-1809	Federal PILT: Martin's Location	300	300	300
06-09600-1812	Federal PILT: Pinkham's Grant	2,000	2,741	2,800
06-09600-1813	Federal PILT: Sargent's Purchase	13,000	18,765	18,800
06-09600-1816	Federal PILT: Thompson/Meserve	9,000	13,153	13,200
<b>TOTAL FEDERAL PILT</b>		<b>37,500</b>	<b>49,131</b>	<b>49,300</b>
<b>US FISH &amp; WILDLIFE SERVICE - PILT</b>				
06-09600-1903	USFWS PILT: Cambridge	0	744	700

**COÖS COUNTY  
BUDGET PROPOSAL - ESTIMATED REVENUE**

<b>ACCOUNT #</b>	<b>DESCRIPTION</b>	<b>01 APPROVED BUDGET</b>	<b>12/31/01 REVENUES</b>	<b>PROPOSED 2002 BUDGET</b>
06-09600-1917	USFWS PILT: Wentworth Location	1,200	3,112	3,000
	<b>TOTAL USFWS - PILT</b>	<b>1,200</b>	<b>3,856</b>	<b>3,700</b>
	<b>LAND USE CHANGE TAX</b>			
06-09600-2010	Land Use Change Tax: Millsfield	0	190	0
	<b>TOTAL LAND USE CHANGE TAX</b>	<b>0</b>	<b>190</b>	<b>0</b>
	<b>PLANNING BOARD FEES</b>			
06-09600-2101	Planning Board Fees: Atkinson/Gilmanton	0	0	0
06-09600-2103	Planning Board Fees: Cambridge	0	0	0
06-09600-2105	Planning Board Fees: Dix's Grant	0	0	0
06-09600-2106	Planning Board Fees: Dixville	0	0	0
06-09600-2107	Planning Board Fees: Erving's Grant	0	0	0
06-09600-2108	Planning Board Fees: Green's Grant	0	85	0
06-09600-2110	Planning Board Fees: Millsfield	0	145	0
06-09600-2111	Planning Board Fees: Odell	0	75	0
06-09600-2113	Planning Board Fees: Sargent's Purchase	0	0	0
06-09600-2114	Planning Board Fees: Second College Grant	0	0	0
06-09600-2115	Planning Board Fees: Success	0	70	0
06-09600-2117	Planning Board Fees: Wentworth Location	0	10	0
	<b>TOTAL PLANNING BOARD FEES</b>	<b>0</b>	<b>385</b>	<b>0</b>
	<b>TRANSFERS AND TAXES</b>			
06-09600-2410	Transfer Education Reserve Millsfield	6,500	6,495	0
06-09600-8100	Unincorporated Places School Tax	36,800	0	109,700
06-09600-8200	Unincorporated Places Municipal Tax	(83,050)	0	(117,300)
06-09600-8300	Unincorporated Places County Tax	185,000	0	201,200
06-09600-8800	Unincorporated Places State Education Tax	268,500	245,471	241,600
	<b>TOTAL TRANSFERS AND TAXES</b>	<b>413,750</b>	<b>251,966</b>	<b>435,200</b>
	<b>UP INTEREST, FEES, COSTS ON TAXES</b>			
06-09600-8306	UP Interest, Fees & Costs: Dixville	0	56	0
06-09600-8309	UP Interest, Fees & Costs: Martin's Location	0	250	0
06-09600-8310	UP Interest, Fees & Costs: Millsfield	0	20	0
06-09600-8312	UP Interest, Fees & Costs: Pinkham's	0	270	0
06-09600-8313	UP Interest, Fees & Costs: Sargent's	0	0	0
06-09600-8314	UP Interest, Fees & Costs: Second College	0	0	0
06-09600-8315	UP Interest, Fees & Costs: Success	0	48	0
06-09600-8316	UP Interest, Fees & Costs: Thompson	0	0	0
06-09600-8317	UP Interest, Fees & Costs: Wentworth Loc	0	337	0

**COÖS COUNTY  
BUDGET PROPOSAL - ESTIMATED REVENUE**

ACCOUNT #	DESCRIPTION	01 APPROVED BUDGET	12/31/01 REVENUES	PROPOSED 2002 BUDGET
06-09600-8500	UP Interest on Special Revenue Fund	0	1,286	0
06-09600-8600	Sale of Documents	0	172	0
<b>TOTAL UP INTEREST, FEES, COSTS</b>		<b>0</b>	<b>2,440</b>	<b>0</b>
<b>TOTAL UNINCORPORATED PLACES</b>		<b>679,850</b>	<b>726,727</b>	<b>784,300</b>

**COOS COUNTY RECYCLING CENTER**

07-09051-0000	Interest on Equipment Fund	0	2,327	0
07-09052-0000	Municipal Reimbursements	16,900	16,900	10,600
07-09053-0000	Transfer from Savings	0	0	3,200
07-09055-0000	Sale of Cardboard/Newspapers/Magazines	0	16,157	0
07-09056-0000	Sale of Aluminum/Tin	0	8,392	0
07-09057-0000	Sale of Plastics	0	996	0
07-09058-0000	Sale of Returnables	0	11,542	0
07-09059-0000	Surplus to Reduce Municipal Reimbursement	50,000	50,000	52,800
<b>TOTAL RECYCLING CENTER</b>		<b>66,900</b>	<b>106,315</b>	<b>66,600</b>

**TRANSFER STATION**

08-09080-0000	Town Reimbursements	22,500	22,500	22,500
<b>TOTAL TRANSFER STATION</b>		<b>22,500</b>	<b>22,500</b>	<b>22,500</b>

<b>TOTAL REVENUES</b>	<b>19,535,900</b>	<b>19,515,923</b>	<b>20,120,000</b>
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COÖS COUNTY DELEGATION  
Legislative Office Building - Concord, NH  
January 25, 2001

**Present:** Reps. Guay, Gallus, Mears, Stohl, Rodrigue, Woodward, Pratt, Horton, Davis, and Rozek.

**Representative Guay**, Acting Chair, opened the meeting to discuss the appointments to the Coös County Planning Board as recommended by the Planning Board and the Board of Commissioners.

The Commissioners asked the Delegation to confirm Michael Wadell of Gorham and Edwin Mellet of Groveton to the Board. Both individuals have agreed to serve on the Board.

There was some discussion after which Representative Mears made a motion to approve Michael Wadell and Edwin Mellet to serve on the Coös County Planning Board. Representative Horton seconded the motion. All voted in favor of the motion.

The Chair asked for discussion of any other business and there was none. The meeting was adjourned.

Respectfully submitted,

Rep. Larry Guay  
Acting Chair

COÖS COUNTY DELEGATION  
QUARTERLY MEETING  
Coös County Nursing Home, Berlin, NH  
February 23, 2001, 10:00 A.M.

**Present:** Reps. John Tholl, Jr. – Chair, Dana Landers-Clerk, Lawrence Guay-Vice Chair, Perley Davis, Leighton Pratt, Lynn Horton, Paula Bradley, John Gallus, Michael Rozek, and Eric Stohl. County Commissioners Thomas R. Corrigan, Burnham A. Judd, A. M. Sue Trottier, County Administrator Suzanne Collins, County Treasurer Donald Bisson, Nursing Home Administrator Jeannette Morneau, and Director of Administration Gail Coletti.

Chairman John Tholl opened the meeting at 10:18 A.M. The Clerk called the roll. The Chair then took up the Fourth Quarter Financial Statements.

**Expenditures:** Chair John Tholl asked about the interest on short-term notes. Sue explained that the county taxes were due over a weekend so that there were three additional days before the TANS could be paid, which incurred interest. Chairman Tholl also questioned the fact that Family Planning didn't expend any of their funds. Sue explained that this program was now a part of other groups. Family Planning is not in the budget for 2001, as three separate entities are now providing the services and they didn't request any funding. In regards to North Country Transportation (NCT) over expenditure, Sue explained that the Commissioners voted to give NCT an additional \$1000 to continue their transport services for dialysis patients to Whitefield

and Hanover. The recycling center's over expenditure was on wages. Sue explained that the County doesn't fund this and this amount came out the recycling center's fund balance. The overage on the transfer station was due to the fact that an employee died suddenly and unanticipated accrued time was paid out. This came out of the transfer station's small fund balance.

Chairman Tholl asked about the capital outlay under expenditures in regards to the West Stewartstown Nursing Home. Sue explained that these were funds encumbered for the new van that wasn't delivered before the end of the year and for the new fire alarm system that has just been completed. Chairman Tholl also asked about the capital outlay under expenditures for Corrections and the County Farm. Sue explained that in Corrections these had been funds appropriated for the alien assistance program. This program didn't generate any grant revenue, so therefore didn't generate any expense. The County Farm capital outlay had been funds to match an erosion control grant. The Farm didn't receive the grant, so didn't expend the funds.

In regards to the State Assistance Programs, Categorical Programs were over-expended by 4.59% due to the shifting of costs of these programs, which is very unpredictable. Sue also had some information for the Delegation members in regards to these programs that she planned to discuss with them under new business. Chairman Tholl asked about Placement Prevention and the lack of funds expended as of the end of the year. Sue explained that the state fiscal year and county fiscal year are different. These monies are now being expended in the 2001-year and they have been encumbered. In regards to the Long Term Care Counselor -- that is no longer in the budget.

It was also asked about the CDBG/Resource Center Program under expenditure. Sue explained that these monies were appropriated for the feasibility study done by an architect. He has just finished his findings and the billing hasn't come through yet. The funds have been encumbered.

**Revenues:** Rep. Bradley noted the high percentage of increased revenue for Special Details under the Sheriff's budget. She asked what Special Details were. Sue explained that these were utilization of the deputies for local government (e.g. City of Berlin) or private companies (e.g. Schiavi Homes) in providing police escorts and traffic details. Chairman Tholl asked if the lack of revenue in the Prosecutor's grant was due to no Assistant County Attorney. Sue stated that was the reason why. Corrections' Criminal Justice Programs had a lack of revenue because it had budgeted for 2000 the holding of federal inmates and there had been very few.

Chairman Tholl asked about the interest on delinquent taxes. Sue explained that this interest is the amount of interest that would be owed by the City of Berlin for unpaid 1996, 1997, and 1998 taxes. It may or may not be received dependent upon how the case turned out. The auditors require that the County acknowledge the interest on delinquent taxes. This money has been encumbered. Chairman Tholl asked about Federal Lands: PILT's increased revenue. Sue explained that we had received an increase on the amount we were getting.

In regards to surplus, Rep. Stohl asked Sue to explain how the figure was so exact. Sue explained we can get the figures exact because there is an opportunity to revise them after the audit is finished and before the March vote.

Rep. Landers asked about the monies received under Sale of Commodities. Sue explained that in the contract with the eight towns that use the recycling center, it had been originally stated that half of the sale of commodities would go into a savings account and the other half to reduce

municipal reimbursement. In the last few years, the towns have chosen not to put these monies into savings, but to use it to reduce their reimbursement.

In regards to the Unincorporated Places Statement, Rep. Bradley asked about the rooms and meals tax revenue received. Sue explained how the state broke down the amount and between which unincorporated places. It seemed to Rep. Bradley that the amount should be higher, especially in Dixville where the Balsams Resort is located. Sue explained to her that the County only received a portion of the rooms and meal tax, which was apportioned by the State. Rep. Landers asked about the State Education Taxes and it looked like it wasn't all billed out. Sue explained that even though it looks that way, some unincorporated places had a surplus, which was used to pay the state education tax.

Rep. Horton asked about the AMC Payment in Lieu of Taxes. Sue explained that because they run a business in Pinkham's Grant and the County does pay for their solid waste disposal, it was agreed by AMC to set up their payment as a PILT. We don't budget this amount, as the state would look at it and lower the taxes. So this agreement was drawn up with the approval of the DRA as the determination of the AMC paying their share.

At this point, a motion was made by Rep. Pratt to accept the fourth quarter expenditures and revenues of the Unincorporated Places. The motion was seconded by Rep. Paula Bradley. All approved 11-0.

Rep. Bradley made a motion to accept the County fourth quarter expenditures and revenues. The motion was seconded by Rep. Davis. All approved 11-0.

Sue presented a Resolution to the Delegation to vote on the transfer from line items in the 2000 Coös County budget which were under spent on December 31, 2000 funds to supplement the following named accounts in the stated amounts: Interest – Short Term Notes, North Country Transportation, Transfer Station, Home & Community Based Care, Provider Payments and Rate Setting Bureau. Rep. Bradley made the motion to approve this Resolution. Rep. Pratt seconded the motion. All approved 11-0.

**New Business:** Sue reviewed a memorandum she had prepared for the Delegation in regards to the Governor's Budget for Long Term Care and the impact this would have on the Counties. (See attached.) She also stated that the NH Association of Counties would ask the Dept. of Health & Human Services to explain their goals in presenting this budget. A member of the public, Dr. Rozek, stated that if the general public knew how money is actually used in government and if we understood the procedure, we would all be pretty upset with the Federal Reserve System. The government blames all others for inflation. He said that basically government causes inflation, not the people.

The Speaker of the NH House of Representatives had composed a letter to President Bush asking him to rescind the road less area bill that former President Clinton had initiated. The Speaker asked Chairman John Tholl to read the letter to the Delegation and to ask them if they would sign off in support of this letter. (See copy of letter attached.) Rep. Guay made a motion to support the letter to the President. Rep. Landers seconded the motion. The Delegation voted 10-1 to accept the motion.



Rep. Pratt brought up House Bill 465 in regards to adding 5 more foresters to NH State Forestry Department, but stated that media coverage didn't mention the extension service forestry educator positions. Rep. Bradley was in support of this bill, even though it had yet to be determined where the funding would come from to support the additional 5 foresters. Rep. Bradley discussed the 1996 study, which was also to add 5 foresters but they have never been added. It was the same issue then – funding.

Rep. Guay had several items to discuss with the other Delegation members. The first item was in regards to the east/west travel route in Coös County (Rte 2) and the article in the Berlin Reporter in regards to upgrading these roads. He wanted the Delegation to be aware that many businesses travel this corridor and bring business to the area. He hoped they would support improvements to this route.

He also wanted to discuss the room setup for future Delegation meetings. He doesn't believe the utilization of a head table works well for the Delegation meetings. He would like the Delegation to be seated together so that it would be easier to discuss things among themselves. Other delegate members agreed. Rep. Pratt agreed with Rep. Guay and suggested to keep the quarterly meetings informal, but set up the Public Hearing in a different way. For example, reserve the front rows for delegate members only or in a "horseshoe" setup. Rep. Rozek made a motion to try these different setups. Chairman Tholl seconded the motion. All approved 11-0.

Rep. Guay also brought up the discussion of technology and how it could be used in streamlining some of the paperwork/budget information they receive in regards to the County. It was also discussed about the County having a website, what information to have on a website, how expensive it would be and links to other sources. This will be looked into further.

Rep. Stohl discussed the LAWNET issue with the other representatives and his observations from a meeting he had attended, which had taken place with Major Booth of the State Police and selected police departments. The Delegation discussed the lack of communication between the County and the LAWNET people as to the money disbursement (how it was being disbursed among the towns). Many Delegation members are concerned with the lack of information the County is receiving from LAWNET. It was decided to appoint Rep. Stohl to represent the Delegation at any further LAWNET meetings and keep the Delegation informed as to the proceedings. Rep. Stohl will be attending a LAWNET meeting in Lancaster on Wednesday, February 28. Chairman Tholl stated that the Delegation is looking for some answers before the March 10 meeting. It will determine their voting. Sue suggested that the Delegation could still vote to appropriate the funds, but that it wouldn't have to be paid unless the Delegation and Commissioners were satisfied. Commissioner Judd also expressed his concerns about the lack of any communication in writing between the County and the LAWNET program.

With no other business, the meeting adjourned at 12:05 P.M. Clerk Dana Landers made the motion to adjourn, Chair John Tholl seconded the motion. All approved.

Respectfully submitted,

Dana Landers, Clerk

COÖS COUNTY DELEGATION  
ANNUAL BUDGET MEETING  
Coös County Nursing Hospital, W. Stewartstown, NH  
March 10, 2001 (*Revised 4/27/01*)

Present: Reps. John Tholl-Chair; Larry Guay-Vice Chair; Dana Landers-Clerk; Perley Davis, John Gallus, Lynn Horton, Ed Mears, Leighton Pratt, Robert Rodrigue, Michael Rozek, Eric Stohl and David Woodward. Also present Commissioners Thomas Corrigan, A.M. Sue Trottier and Burnham “Bing” Judd; County Administrator Suzanne Collins, County Treasurer Donald Bisson, County Attorney Pierre Morin, Gail Coletti, Corrections Superintendent Norman Brown, Register of Deeds Carole Lamirande, Sheriff Robert Loven, Berlin Nursing Home Administrator Jeannette Morneau, Victim/Witness Coordinator Donna Ransmeier, representatives of agencies supported by the County, members of the press and the public.

Chairman Tholl called the meeting to order at 10:05 a.m. and Clerk D. Landers called the roll. All were present except for Rep. Bradley who was out of the area.

The first order of business was the City of Berlin’s request for abatement on the accrued interest of its unpaid taxes. The Chair invited the County’s legal counsel, Attorneys David King & Jon Frizzell, to present the Commissioners’ view on this subject. A handout, which detailed the history of this tax issue, was given to the Delegation members and to the press. Attorney King presented a brief outline of this handout. The Commissioners’ view on this issue was the interest should not be abated. Attorney King stressed that the City of Berlin had the opportunity to appeal with DRA in 1996 when their issue with Crown Vantage began but they chose not to. The City withheld Crown Vantages’ portion of the tax from their payment to the County. They had the money but chose not to pay. The City Councilmen knew that there would a 10% interest accrual on the outstanding balance. Whenever another town in the County has paid the County tax late – the 10% has been paid in the past. The Commissioners oppose the motion to abate the interest on the delinquent taxes. Rep. Gallus questioned as to where the money that was put into escrow came from. Attorney King did not know. He was not part of the Crown Vantage and City of Berlin Settlement.

Rep. Guay asked what the percentage cost of interest was on borrowing money since this began. Ms. Collins gave the following figures: 1997 – 4.5%; 1998 – 3.8%; 1999 – 3.54%; 2000 – 4.49% and 2001 – 4.5%. The total of this interest was \$137,409.80. Together, with the legal costs of \$21,500 and supplemental expenses of \$2,700, the total costs incurred by the County were \$161,684.

Ms. Carole Lamirande then asked the Chair if she could speak to the Delegation as a City Councilman. She said that it was a shame to have to put the residents of Berlin through this issue when they did not make the decision to withhold the taxes. The City Council had made this decision. She felt that the residents should not pay for a mistake that they did not make.

At this time, a motion was made by Rep. Gallus, seconded by Rep. Landers to further discuss the abatement of interest on the Berlin taxes.

There was much discussion on this matter by all delegates. Rep. Tholl stressed that the tax issue only was to be discussed at this time. Rep. Stohl asked Mayor Danderson when the money was



put into escrow and the Mayor did not know. He was not Mayor at the time and did not have that information.

Rep. Woodward made the motion to amend the original motion. That the City of Berlin pay \$996,492. This amount includes the principal, interest put aside and costs incurred by the County. There was no second and the motion failed.

Rep. Stohl then said he would support a motion of Berlin paying the \$849,759 principal, \$137,409.80 interest on borrowing costs and total costs of the County's expenses. The amount of funds gained by the City in interest on the escrow account should have been transferred to the County. At this time, Chairman Tholl asked for a five-minute break.

Upon reconvening, Rep. Woodward made a motion to amend original motion with the following: that the City of Berlin pays \$1,011,442.79, payable March 12, 2001. The stipulation being that the interest will accrue everyday after that if it is not paid. Rep. Stohl seconded this motion for discussion. This amount includes \$849,759 in principal and \$161,683.79 for costs incurred by the County.

Rep. Pratt stated that this Delegation was opening gates for future problems. At this time the Chair asked that each member of the Delegation express their view if they so wish.

*Rep. Davis* – the amount was too low – should only abate \$53,000.

*Rep. Gallus* – reasonable settlement – the City Council was wrong in doing this to the taxpayers.

*Rep. Guay* – was ruled out of order by the Chair – agreed with the settlement.

*Rep. Horton* – opposed to any abatement – unfair to other towns.

*Rep. Landers* – agreed with amendment.

*Rep. Mears* – okay with amendment.

*Rep. Pratt* – opposed to any abatement.

*Rep. Rodrigue* – supports the amendment.

*Rep. Rozek* – supports Rep. Woodward's motion.

*Rep. Stohl* wanted to know when the money was put into escrow by the City of Berlin. Should this amount be added to this money? He said that without this information he could not support this motion.

*Rep. Tholl* – Berlin had money on hand but did not pay. The City should pay the 10% interest. He stressed that Berlin would not have given us money if the tables were turned.

*Rep. Woodward* had to look at the County as a whole. He also was concerned with what Rep. Stohl had asked – when was money put into escrow. The County should be reimbursed for its expenses.

The Chair then asked that the Clerk call the roll in order to vote on the motion to amend the original motion. A motion was made by Rep. Gallus, seconded by Rep. Guay. The motion was approved by a roll call vote of 7-5.

A motion was then made by Rep. Gallus, seconded by Rep. Mears to abate the original amount owed \$1,126,381.05 to \$1,011,442.79. The motion was approved by a roll call vote of 7-5.

It was voted by the Delegation 7-5 that an abatement would be granted to the City of Berlin such that the City will pay the \$849,759 principal and \$161,683.79 interest for a total of \$1,011,442.79 on March 12, 2001.

The balance of interest is abated – but in the event payment is not made on 3/12/01, interest will accrue on the amount agreed to.

After a five-minute break, the Chair asked Suzanne Collins, County Administrator, to make her budget presentation.

Ms. Collins welcomed those assembled to the Annual Budget Meeting of the Coös County Commissioners and Delegation for the Year 2001.

Sue informed the Delegation that the County had completed negotiations with AFSCME, a union representing some employees from the Berlin Nursing Home. The contract was approved this past week 53 in favor and 7 opposed.

The SEA, the union that represents the Corrections Department & the Recycling Center Operator, had declared impasse about a month ago. Sue did convince the representatives to meet with her one more time, which they did on Thursday. They agreed to the final proposal made by the County. The members will vote on Monday.

Sue then explained that the budget presented on December 9<sup>th</sup> totaled \$19,007,400 and today's budget was \$19,485,900. The increase of \$478,500 was explained.

➤ Wage Increase of all county employees of 3.2%	\$283,400
➤ Health Insurance Premium Increase 7/1/2001	
County and Employee share the increase 50/50	\$70,500
➤ Both Nursing Homes - Retirements, Natural Gas, Transportation, Ins. Deductible for the car, increase in price on a piece of equipment	\$60,700
➤ County increases – Sheriff, Attorney & Corrections - Communications	\$2,600
➤ Social Service Agencies	\$5,500
➤ Farm – Administrative, Real Estate Taxes & Rewiring of Barn	\$11,500
➤ State Assistance Programs	\$39,200
➤ Unincorporated Places Expenses – Dues, Perambulation Dispatch Services, Health & Education	\$24,600
➤ Savings on Interest on Long-Term Notes & Tax Anticipation Notes	(\$19,500)

Sue then presented the changes in revenue that totaled \$478,500.

➤ A decrease in the Attorney's Prosecutor Grant	(\$13,000)
➤ Interest: Repurchase agreements	\$10,000
➤ Proceeds: Long-Term Notes	\$10,000
➤ Interest: Workers' Comp Fund	(\$20,000)
➤ Unincorporated Places: Additional Property Taxes	\$25,700
➤ Additional Surplus	\$489,000
➤ Decrease in County Taxes	(\$23,200)

Rep. Rozek asked Ms. Collins if the Commissioners were aware of the breakdown of this budget. She replied that they are.

Sue explained that if this budget is approved as presented the county tax would increase 7.5%.

Ms. Collins thanked her staff, county operations, County Commissioners & Members of the Delegation for their help and support. She gave honorable mention to Housekeeping & Dietary Departments for preparing for this meeting.

Chairman Tholl then took up the projected expenditures and revenues by line items for the County Government, the Recycling Center, the Transfer Station, capital outlay, state assistance programs and federal funds.

Chairman Tholl then took up the projected expenditures and revenues with revisions only for the Unincorporated Places.

Once this was done Commissioner Judd thanked Sue, her staff and the County Delegation for their hard work and support.

At this time, Sue explained the need for a Non-Capital Reserve Fund. This request of \$50,000 would increase the amount to be raised by taxes. She explained that last year the elevator had a major breakdown, a part had to be replaced and a department had to go without an approved new position in order to pay for this. Rep. Woodward asked who would authorize the transfer of these funds if needed. Sue explained that the Delegation would be convened for permission to transfer the funds needed.

Chairman Tholl read the following resolution for non-capital reserve fund authorization:

Be it resolved that the Coös County Delegation duly convened on this tenth day of March 2001 hereby authorizes the Coös County Commissioners to establish a reserve fund for the maintenance and operation of the Coös County Nursing Hospital, the Coös County Nursing Home, the Coös County Department of Corrections, and the Coös County Farm. Such fund will be known as the Coös County Facility Fund and is established in accordance with RSA 35:1-c (Non-Capital Reserve Funds Authorized).

A motion was made by Rep. Mears, seconded by Rep. Guay. The roll call vote was 12-0 in favor.

#### RESOLUTION FOR NON-CAPITAL RESERVE FUND APPROPRIATION

Be it resolved that the Coös County Delegation duly convened on this tenth day of March, 2001, hereby appropriates the sum of \$50,000 to be placed in the Coös County Facility Fund.

A motion was made by Rep. Landers, seconded by Rep. Stohl. The roll call vote was 12-0 in favor.

The following resolutions were read by the Chair for approval.

#### RESOLUTION #1

Be it resolved by the Coös County Delegation duly convened on this tenth day of March, 2001, that the sums hereinafter detailed in this resolution are hereby appropriated and the total amount for the fiscal year ending December 31, 2001, shall be \$19,535,900.

It was moved by Rep. Horton, seconded by Rep. Woodward, that Resolution #1 be adopted as read. The roll call vote was 12-0 in favor.

#### RESOLUTION #2

Be it resolved by the Coös County Delegation that the sum of \$12,550,450 is hereby adopted as the estimated income from sources indicated for the fiscal year ending December 31, 2001.

It was moved by Rep. Guay, seconded by Rep. Rodrigue, that Resolution #2 be adopted as read. The roll call vote was 12-0 in favor.

#### RESOLUTION #3

Be it further resolved that the total appropriation being in excess of the total estimated income in the amount of \$6,985,450, the Treasurer shall issue his warrant to the Towns and City in the County for this amount.

It was moved by Rep. Guay, seconded by Rep. Woodward, that Resolution #3 be adopted as read. The roll call vote was 12-0 in favor.

#### RESOLUTION #4

Be it resolved that \$1,224,000 of the operating surplus for the year 2000 be appropriated in the 2001 Budget for the purpose of reducing taxes for 2001.

It was moved by Rep. Rodrigue, seconded by Rep. Landers, that Resolution #4 be adopted as read. The roll call vote was 12-0 in favor.

#### RESOLUTION #5

Be it resolved by the Coös County Delegation duly convened on this tenth day of March, 2001, to hereby authorize the County Commissioners to borrow in long-term notes the funds necessary to purchase the following capital items in the 2001 budget:



W. Stewartstown Nursing Hospital	\$ 55,000
Berlin Nursing Home	50,700
LawNet	50,000
County Farm	<u>20,000</u>
 TOTAL	 \$175,700

It was moved by Rep. Guay, seconded by Rep. Tholl, that Resolution #5 be adopted as read. The roll call vote was 12-0 in favor.

A motion was made to adjourn the meeting by Rep. Landers, seconded by Rep. Rozek.

The meeting was adjourned at 1:30 P.M.

Respectfully submitted,

Dana Landers, Clerk

COÖS COUNTY DELEGATION  
QUARTERLY MEETING  
North Country Resource Center  
U. S. Route 3, Lancaster, NH  
April 27, 2001, 10:00 A.M.

Present: Reps. John Tholl – Chair, Lawrence Guay-Vice Chair, Dana Landers-Clerk, Paula Bradley, Perley Davis, Lynn Horton, Leighton Pratt, Michael Rozek, and Eric Stohl. County Commissioners Thomas R. Corrigan, Burnham A. Judd, A. M. Sue Trottier, County Administrator Suzanne Collins, Superintendent of Corrections Norman Brown, County Sheriff Robert Loven, Nursing Home Administrator Jeannette Morneau, County Treasurer Donald Bisson, Office Administrator Gail Coletti, and Members of the Press.

Guests: Adele Woods, Coös County Family Health Services (CCFHS)

Chairman John Tholl opened the meeting at 10:12 A.M. The Clerk called the roll. The Chair then took up the First Quarter Financial Statements.

**Expenditures:** Representative Rozek questioned the Auditor’s expense. County Administrator Sue Collins explained that the audit was done the first week of February. Progress reports have been received, but the complete audit report has not been received yet. There will be additional funds used from this line item when the final report is in. Rep. Bradley asked about the Social Service Agency funds and the lack of expenditures in this area. Sue explained that these agencies usually submit requests for these funds twice a year and as the budget had just been approved in March, there had not been any request for funds yet. Chairman Tholl asked about the status of the Capital Outlay expenditures. Again, Sue Collins explained that since the budget had just been approved, there were no expenditures. Purchase orders have been submitted for several projects and bids have been received for several projects also. At the Nursing Hospital in West Stewartstown the new bathtub project for the 1<sup>st</sup> floor is underway. Chairman Tholl also asked about the credit balances under Categorical Programs. It was explained that, as the state had been



behind in billing for these programs (October, November and December), we had projected what we thought these amounts would be and encumbered the funds. This was how the auditors recommended we account for this. Actual billing for these categories was actually less than projected, therefore the credit balance.

Rep. Rozek asked Sheriff Loven about the Sheriff's grants. Sheriff Loven explained that one of the COPS grants is nearly complete and the other three will expire in July. He also stated that he submitted a request to extend these grants and that is still in the process of being reviewed. At this point, Chairman Tholl told the Delegation that the \$1M (\$100,000, per County) for LawNet has been included in the State's capital budget. If the budget is passed as proposed, the County may not have to expend the \$50,000 appropriation this year.

**Revenues:** Rep. Rozek asked about the revenue under Sale of Commodities and why there wasn't a percent of revenue received. Sue explained that the County does not budget for revenue in this area due to the terms of the intergovernmental agreement with the participating towns; therefore, a percentage is not recorded.

At this point, discussion was held in regards to obtaining information from the City of Berlin in regards to Rep. Stohl's question, at the Public Hearing in March, about when the tax money that Berlin withheld from the County was actually put into escrow. The Delegation had not received an answer from Berlin. Rep. Davis suggested that the Delegation send a letter to the City of Berlin, to the Mayor's attention, requesting the facts about this issue. It was determined that even though the Delegation had voted at the previous meeting to accept a certain amount from Berlin, they still would like their question answered. Chairman Tholl suggested that further discussion of this issue be held later in the meeting under new business.

Rep. Pratt asked Sue Collins about the census at the W. Stewartstown Nursing Hospital. She stated that at this point, the census has plateaued at 84. Jeannette Morneau, the Nursing Home Administrator in Berlin stated that their census, since the first of the year has been staying at 91%. Both Sue and Jeannette explained that the count is down and keeping beds filled is difficult. Residents either get discharged to their homes or have passed away.

**Unincorporated Places Expenditures:** Chairman Tholl asked Sue Collins to explain the 200.27% expenditure under Fire Protection Services. She explained that there had been a fire at the Great Glens' Trail Lodge in Green's Grant. Fire companies from 6 different towns were called to the fire. Their bills were submitted through the Gorham Fire Department where Mr. Eichler, the Gorham Fire Chief, reviewed them. The amount billed was approximately \$16,000. Sue has been in contact with Howie Wemyss, Director of the Mt. Washington Summit Road Co., which manages the Great Glens Trail Lodge. Mr. Weymss stated to Sue that these bills would be submitted to their insurance company for reimbursement. These bills were just sent to Mr. Weymss a couple of weeks ago, and the County has not received any information in regards to reimbursement at this point.

**Revenues:** Rep. Rozek asked about line item #13 Transfer Education: Millsfield. Sue explained that the County budgets so much for education. A few years ago, Millsfield received National Forest Reserve (NFR) Funds for their school budget. This left Millsfield with an education fund balance (surplus). This year, they had additional students and the NFR funds didn't cover the full cost of their tuition. Therefore, this fund balance was transferred to the budget to cover the cost of tuition for one of the students.

At this point, Sue discussed with the Delegation about the US Senate amendment that makes room for a possible bill later to fund the PILT and revenue sharing programs on a permanent level at the fully authorized level. She had prepared a letter to NH's two senators requesting them to support Senator Bingaman's bill, which the Commissioners signed in support of this bill. She hoped the Delegation would also support this bill, as it would be a great benefit to the County and the Unincorporated Places, especially Wentworth Location, whose better properties have been taken off the tax roll because they have been purchased by the US Fish and Wildlife Service (USFWS).

Chairman Tholl asked that a motion be made to approve the First Quarter Expenditures. Rep. Davis made the motion to approve the First Quarter Expenditures and Rep. Pratt seconded the motion. It was approved 9-0.

Rep. Horton made a motion to approve the First Quarter Revenues. Rep. Bradley seconded the motion. It was approved 9-0.

Rep. Horton made a motion to approve the First Quarter Financial Reports for the Unincorporated Places. Rep. Bradley seconded the motion. It was approved 9-0.

**Other Business:** The minutes from the last Delegation meeting were reviewed and revised. Rep. Guay made a motion to accept the revised minutes from March 10, 2001. Rep. Davis seconded the motion. It was approved 9-0.

**Old Business:** Rep. Guay discussed the seating arrangement of the Delegation. Sue apologized and explained that she thought the new arrangement would be just for the public hearing and budget meeting. She assured Rep. Guay that she would set up the room as he wished for the next meeting.

**New Business:** Rep. Guay began a discussion in regards to an LSR he has prepared for next year, which would enable the Unincorporated Places (UP) to be merged with the town they abut. Discussion ensued as to the viability of this proposal. Commissioner Corrigan stated that the Commissioners would like to have time to discuss this issue. Chairman Tholl noted that the towns and residents of the UP would have to agree to this, if it were to take place. Sue agreed and stated that the County has always worked with the residents of the UP in regards to any changes that were being considered. It was noted that this was in the very preliminary stages and would have to be researched closely. It was decided to form a subcommittee to investigate the feasibility of the proposal. Rep. Guay was nominated to chair this subcommittee. Rep. Stohl agreed to be on this committee. Rep. Pratt suggested inviting former Senator Fred King to join this committee due to his extensive knowledge of the UP. It was suggested that representatives from Carroll and Grafton counties should be a part of this because they have UP, as well. A member of the press asked that when any formal meeting of this committee took place, if it could be posted publicly, as they would like to attend.

Also under new business, Rep. Landers submitted his resignation as Delegation clerk, as well as the resignation of his seat on the Incentive Funds Committee. Rep. Guay made a motion to accept, with regrets, Rep. Landers' resignation. Rep. Stohl seconded the motion. It was approved 9-0. Rep. Stohl made a motion to nominate Rep. Bradley as Delegation Clerk. Rep. Bradley stated that she had served in that capacity when she was on the Delegation before and really didn't have the time to do the minutes. Rep. Horton then made a motion to nominate Rep.

Gallus. Rep. Bradley said that she would be willing to serve as clerk after it was discussed that the minutes were done by the Office Administrator and would be sent to her for approval and signature. Rep. Stohl, again, made a motion to nominate Rep. Bradley as Delegation Clerk. Rep. Guay seconded the motion. It was approved 9-0.

In reference to the earlier discussion about the City of Berlin, Rep. Stohl made a motion for the Delegation to request a letter from the Mayor of Berlin as to the status of the funds from the point in time at which the City of Berlin refused to pay, until the actual date of payment. Rep. Landers seconded the motion. It was approved 9-0.

Rep. Guay told the Delegation about the meeting he and Rep. Rozek had with John Simpson, Economic Development Specialist for the North Country. They asked him what he could do to assist the County in introducing economic development to Coös County. They also visited the County Courthouse and met with Sheriff Loven to discuss his concerns with LawNet. While at the Courthouse, they visited the Register of Deeds office and were very impressed with the updated services that the Register's office is now able to provide to the public.

At this point, Adele Woods, CEO of CCFHS presented her request for the County to sponsor a Community Development Block Grant (CDBG) for her organization to renovate a building in Berlin to provide a shelter for battered women in Coös County. The Commissioners visited the site with Ms. Woods and were very impressed with CCFHS's project and were in support of it. Discussion ensued about the merits of a place such as this and the Delegation was also very supportive. Chairman Tholl made a motion to support this project. Rep. Bradley seconded the motion. It was approved 9-0.

The Delegation discussed various matters in the legislature and also agreed that they would like to meet as a group more often to discuss various topics of interest for the North Country. Rep. Davis was very much interested in the education issue and thought the Delegation should spend some time reviewing this very important issue and its effects on Coös County.

Sue again discussed the topic of nursing home funding and the lack of support for this in both the House Leadership and Governor's proposed budgets. She hopes the Delegation would work on supporting the needs of the nursing home industry.

With no other business, the meeting adjourned at 12:10 P.M. Clerk Dana Landers made the motion to adjourn, Rep. Lynn Horton seconded the motion. All approved 9-0.

Respectfully submitted,

Dana Landers, Clerk



COÖS COUNTY DELEGATION  
QUARTERLY MEETING  
North Country Resource Center  
U. S. Route 3, Lancaster, NH  
August 10, 2001, 10:00 A.M.

Present: Reps. John Tholl – Chair, Lawrence Guay-Vice Chair, Paula Bradley-Clerk, Perley Davis, Lynn Horton, Dana Landers, Michael Rozek, Eric Stohl, and David Woodward. Also present: County Commissioners Burnham A. Judd, A. M. Sue Trottier, County Administrator Suzanne Collins, Superintendent of Corrections Norman Brown, County Sheriff Robert Loven, Office Administrator Gail Coletti, and Members of the Press.

Guests: Fred King, Chair Coös County Planning Board

Chairman John Tholl opened the meeting at 10:12 A.M. The Clerk called the roll. The Chair then took up the Second Quarter Financial Statements.

**Expenditures:** Rep. Bradley asked Sue Collins about the Long Distance Medical Transportation item under expenditures and whether this was a one-time amount they would receive or if they would be coming back to request additional funds this year. Sue explained that it was a one time appropriation. Rep. Tholl commented in regards to the Communications line item under Capital Outlay that, as he understood it, the State had budgeted in this amount and the County would not be expending these funds (this was for the LawNet program). In regards to the State Assistance Programs, Sue handed out a spreadsheet to the Delegation members showing the County's actual obligations for these programs as of 6/30/2001. She explained that as of June 30<sup>th</sup>, the close of the second quarter, only 4 months of bills had been received because the State was behind in its billing. Rep. Tholl asked if the items on the spreadsheet were under the line item Categorical Programs. Sue told him it did and that the spreadsheet also included the Children, Youth, and Families program.

**Revenues:** Rep. Stohl asked Sue about the Medicaid Proportional Payment. She explained that this is normally a one time a year payment. She also stated that there is a possibility that the County may receive additional funds of approximately \$70,000 due to an additional State draw down of Medicaid funds. Rep. Rozek, in reference to line item #13, asked Superintendent Brown about the inmate count being down, which is reflected in low revenues yet expenditures were not down. Supt. Brown explained that regardless of the inmate population, there is still the building and programs that need to be maintained; hence expenditures do not necessarily drop. Rep. Rozek also asked Supt. Brown's opinion about whether the State Prison in Berlin will affect the overall long-term inmate population. Supt. Brown explained that the County inmates are different than State Prison inmates in that the time they serve is only for one year or less for misdemeanor offenses, whereas State Prison is more than a year for felony offenses.

Rep. Guay asked Sheriff Loven about special details and whether the deputies were fining four-wheelers as part of their special duties, when he had seen them on a detail recently. Sheriff Loven explained that they weren't, but were assisting in a wide load transport. Rep. Rozek asked to comment that the State of Maine was conducting roadside inspections on trailers (boats, four-wheelers, and other recreational vehicle trailers) as they enter into the state and that they are issuing fines if all isn't in order. This is also a benefit to New Hampshire.

Chairman Tholl asked about the \$1 received on the DCYF Incentive Funds line item. Sue explained that the funds encumbered at 12/31/2000 were underestimated by about \$.69. When the June 2001 quarterly payment was received, the additional \$.69 was posted to this line item and rounded to the nearest dollar.

Chairman Tholl asked that a motion be made to approve the Second Quarter Expenditures and Revenues. Rep. Horton made the motion to approve the Second Quarter Expenditures and Revenues. Rep. Landers seconded the motion. It was approved 9-0.

**Unincorporated Places Expenditures:** Rep. Rozek asked about Line Item #1 and what items come under General Government. Sue explained that these items included part of Gail Coletti and Linda Harris's salaries, office supplies, postage, Social Security, retirement, health and life insurances, education and conferences, which included Gail Coletti's tax certification course, dues and memberships, which included the County's membership to North Country Council, audit, liability insurance and software maintenance. Rep. Stohl had a question in regards to Line Item #8 Fire Protection Services, in regards to the Great Glens Trails (GGT) fire in Green's Grant and where the County stood on receiving reimbursement on payments the County made for the fire services they received. Sue explained to him that she had received a letter from their insurance company and they will only reimburse \$1000 of the entire amount of \$16,238.50. Sue spoke about this with Howie Wemyss, Director for GGT, which is owned by the Mt. Washington Summit Road Company and explained to him that amount for the fire services will be included in their taxes for 2001. He said that the company hadn't made a decision yet, as to whether they would reimburse the County directly or pay through taxes. Sue went on to explain to the Delegation that Green's Grant would have a deficit appropriation in 2001.

**Revenues:** There were no questions under Unincorporated Places revenues.

Chairman Tholl asked that a motion be made to approve the Second Quarter Expenditures and Revenues for the Unincorporated Places. Rep. Landers made the motion to approve the Second Quarter Expenditures and Revenues. Rep. Davis seconded the motion. It was approved 9-0.

**Action Items for Coös County Planning Board (by Fred King, Chair).**

A. Fred King, Chair of the Coös County Planning Board, explained to the Delegation about the vacancies on the Planning Board due to resignations and deaths. He asked for the Delegation's approval to have Sam Stoddard (to replace Richard Pinette) become a regular board member. Rep. Horton made a motion to approve Mr. Stoddard and Rep. Landers seconded the motion. All approved 9-0. At this point, Rep. Rozek asked if any Planning Board members were from Berlin. Mr. King told him that Harold Nelson was from Berlin. Rep. Guay asked who were the members of the Planning Board. Mr. King then listed the names of the Planning Board, who are: Mary Sloat, Ed Mellett, Mike Waddell, Sam Stoddard, Steve Barba, Everett Frizzell, Perley Davis, Fred King, and Sue Collins.

B. Mr. King then asked for the Delegation's approval to have Sue Collins become a regular board member. She has served as an alternate since the Board's inception. Rep. Landers made a motion to approve Ms. Collins as a regular board member and Rep. Horton seconded the motion. All approved 9-0. Rep. Stohl asked what the policy was in regard to the County Administrator being a regular board member and why there wasn't a Commissioner on the Planning Board. Sue explained that according to the Planning Board bylaws, the Commissioners could delegate a representative to the Board. Mr. King explained to the Delegation, Commissioners, and members



of the audience that when the Planning Board was started, that the areas represented by Board members were tourism, large landowners, unincorporated areas near the town of Gorham, unincorporated areas near the town of Errol. A member of the Board, Mary Sloat, was a trained planner. One of the functions of the Planning Board is to develop ordinances and bring them to the Delegation for final approval. Nominations for new Board members go to the Commissioners first. Mr. King continued to explain various duties of the Planning Board. At this point, Rep. Rozek asked if the Board members served voluntarily. Mr. King explained that Board members are voluntary; however, they receive mileage reimbursement from the County. Mr. King then explained that right now the Planning Board is having Atty. Baldwin review the Boards documents to be upgraded to conform to any statutory changes that have occurred since their inception. At this point, Commissioner Judd asked that Commissioners be informed when Planning Board meetings take place. Sue Collins said that she would see that the Commissioners are notified.

C. In regards to the approval of Julie Evans as Alternate Board Member, Mr. King stated that as of today, Julie Evans has declined to serve as a Board member and the Board has not met to consider someone else.

D. Approval of the new Telecommunications Ordinance as recommended by the Coös County Planning Board. Mr. King explained to the Delegation that the Board, in developing this ordinance, reviewed other town's telecommunications ordinances and adapted them to Coös County's needs. Work sessions were held, as well as a Public Hearing in regards to this Telecommunications Ordinance. Mr. King asked for the Board's approval of the Telecommunications Ordinance. Rep. Guay stated that he had issues with this ordinance, in particular Regulation 14.04(d) 3, which states, "No telecommunications tower shall extend more than 30' above the surrounding tree cover". Rep. Guay stated that he was not "keen" on accepting this ordinance with this regulation because he felt that the limit of 30' would be a dissuading factor to companies looking to erect towers in Coös County. He felt the tower should be allowed to be taller. He has strong concerns about Coös County's economic growth and was concerned that the Planning Board, through this ordinance wasn't supporting economic growth. Mr. King stated that wasn't the Board's intention. This ordinance allowed towers to be built in Coös County, in accordance with towers being built throughout New Hampshire and the Board is very much interested in developing and supporting Coös County's economic growth. He also stated that if the Delegation wanted to change anything with this ordinance it was their option as the Delegation to do so. He did want to make note to Rep. Guay and the Delegation that on page 4 of the ordinance Regulation 14.07, that the Board could waiver the height of the tower if a need to do so was determined. At this point, Chairman Tholl commented on heights of towers up to 180' in regards to cell phone and law enforcement and that the County may face strong issues in the future by setting limits that were too strict. Mr. King stated that he believes the maximum height allowed for these towers was the 180' that Chairman Tholl mentioned. Rep. Bradley stated that she felt the Board should make use of this provision in the ordinance. Chairman Tholl stated that he did have concerns with the wording of it and how it would be interpreted. Mr. King suggested that the Delegates could look back on the County's existing ordinances and they would recall that there has never been a dispute. Historically, the Planning Board has always been very reasonable and does grant a lot of waivers.

Rep. Woodward asked to speak on where he stood in regard to the Ordinance. He felt that, as these towers were to be on mountaintops and since, historically, trees are at their mature growth, the 30' was certainly reasonable. He also felt that zoning ordinances were works in progress and

could be changed with the times as the County sees fit. He felt it was a good ordinance. Mr. King made a suggestion to the Delegation that they meet and review the ordinance. Rep. Rozek felt that there was so much growth in the telecommunications area that this issue needed to be addressed immediately. He also stated his concerns for the ordinance being based on those of the southern part of the state and that the sprawl they were experiencing was not happening up here. He felt that telecommunications encouragement was very important in Coös County, especially from a safety concern/traveling and being able to use cell phones for emergency purposes. The County ought to be doing everything possible to encourage telecommunication growth. Rep. Rozek felt that there were many mountains in the County and with the 30' limit other mountains could be in the way. He stated he would oppose this ordinance as it was.

At this point, Rep. Landers stated he would like to make a motion to pass the Telecommunications Ordinance as presented, but before it was seconded asked to present his comments on this subject. He agreed with a lot of the statements that had already been made and with Rep. Woodward's comments. Rep. Landers felt that the Delegation could always amend the ordinance if need be, but the Delegation should trust the judgment of the Planning Board. Rep. Davis seconded Rep. Landers' motion to approve the Telecommunications Ordinance. This motion was not voted on at this time because the discussion continued.

Rep. Stohl had several questions for Mr. King, in regards to Regulation 14.04 (7-9). He had concerns with the "fall zone", a statement used in Amherst's zoning ordinance in regards to ice falling from the tower and the area in which it would fall. Mr. King stated that the 125% would cover this issue. Rep. Stohl asked if the fencing would cover the radius of the fall zone. Mr. King stated that in order to fence off that size of an area on a 180' tower, the fencing would be around approximately 1.5 acres. When the Planning Board included the fencing item, it was more of a protection for the tower against vandalism, more of a security for the owners of the tower. Chairman Tholl brought up the fact of liability and felt that the 1.5-acre fence was overkill. In regards to the liability, Mr. King stated that the owner of the tower assumes all liability, not the County, as stated in the ordinance under Regulation 14.08. Rep. Rozek moved to vote on Rep. Landers' motion. Again, comments continued and no action was taken.

Rep. Guay commented that he still felt that voting on this ordinance, as it stood, was a rash move. He added that the Delegation has the say of approval on these ordinances and also that this ordinance wasn't in Coös County's best economic interests. Chairman Tholl reminded Rep. Guay that the Delegation could make the decisions and changes in regards to the ordinance at any time. Rep. Guay then made a motion to amend Regulation 14.04 (d3) to state 80 feet instead of 30 feet. He felt this was the most important section of this ordinance. No second was made on this motion at this time.

A motion to move the question in regards to the Telecommunications Ordinance was made by Rep. Woodward and seconded by Rep. Davis. The motion failed 2-7.

Rep. Landers questioned as to whether Regulation 14.07, in regards to Waivers should be amended and it was the consensus of the Delegation that the Waivers Regulation was fine. Rep. Woodward asked Mr. King if he had done any research on the average height of towers being built. Mr. King stated that the average seemed to be 100' in some documents and 180' in other documents. The Planning Board felt that considering what the average height of the towers were the 30' over the tree line, on mountain tops would take care of what the towers were intended to do; and then, if need be, the Board would waiver. Mr. King said it was the Planning Board's

hope that telecommunication companies would share towers and work together and they intended to encourage and enforce the co-location language. Rep. Guay commented on issues with Channel 9 and towers in the National Forests. Mr. King stated that this wasn't applicable, as Coös County didn't have a say in regards to National Forest Lands.

At this point, Rep. Landers made a motion to limit the debate on this ordinance. Rep. Bradley seconded the motion. It was approved 9-0.

Chairman Tholl then asked for approval of the motion made by Rep. Guay to amend the Telecommunications Ordinance Section 14.04 (d3) to read 80' instead of 30'. Representative Rozek seconded the motion. It was approved 6-3. The amendment stands.

The Telecommunications Ordinance 14.04 (d3) will now read, **"No telecommunications tower shall extend more than 80' above the surrounding tree cover"**.

Chairman Tholl asked if there was any more debate in regards to this ordinance. Rep. Rozek asked if the Delegation would be included in any waiver decisions by the Planning Board. Chairman Tholl stated that the Delegation has given the Planning Board the power to pass or not to pass any waivers. These waivers do come under state guidelines. Rep. Guay stated that the waiver process could be quite expensive. Chairman Tholl stated that a company then had the opportunity to appeal to the Zoning Board of Appeals and/or through the court system.

Chairman Tholl made a motion to limit the debate on this issue. Rep. Landers seconded the motion. It was approved 6-2. Chairman Tholl then referred back to the motion made by Representative Lander's to vote on approval of the Telecommunications Ordinance. Rep. Landers restated his original motion to vote on the Telecommunications Ordinance as amended. Seconded by Rep. Horton. This was a roll call vote 7-2 in favor of the ordinance. Mr. King thanked the Delegation on behalf of the Planning Board for their time and approval of the ordinance.

**Other Business:** Rep. Rozek was asked what the general feeling of the people of Berlin was in regards to the issues with the mill, Pulp and Paper of America. He stated that the feeling was hopefully positive.

Rep. Stohl briefly discussed the task force meeting with the Governor in Pittsburg on Thursday evening. He felt it went very well. Judd Gregg was expected to attend the next meeting on August 29. Sue Collins was asked about lost revenue in tax dollars. She stated that she wasn't sure as the towns involved could best answer this, but she stated that if the State purchased the IP land that there should be a payment in-lieu of taxes for these towns.

With no other business, the meeting adjourned at 12:00 P.M. Chairman Tholl made the motion to adjourn. Rep. Landers seconded the motion. All approved 9-0.

Respectfully submitted,

Paula Bradley, Clerk



COÖS COUNTY DELEGATION  
QUARTERLY MEETING  
North Country Resource Center  
U. S. Route 3, Lancaster, NH  
November 5, 2001, 10:00 A.M.

Present: Reps. John Tholl – Chair, Lawrence Guay-Vice Chair/Acting Clerk, Perley Davis, John Gallus, Lynn Horton, Leighton Pratt, Eric Stohl, and David Woodward. County Commissioners Thomas Corrigan, Burnham A. Judd, A. M. Sue Trottier, County Administrator Suzanne Collins, Superintendent of Corrections Norman Brown, County Sheriff Robert Loven, Nursing Home Administrator Jeannette Morneau, Office Administrator Gail Coletti, and Edith Tucker, Press.

Chairman John Tholl opened the meeting at 10:22 A.M. The Acting Clerk called the roll. The Chair then took up the Third Quarter Financial Statements.

**Expenditures:** Sue brought to the Delegation's attention that Categorical Programs only reflect 8 months of payments. If we annualize what the County has spent so far in this line item, we will be short approximately \$135,000, which would greatly impact the 2002 budget. Sue explained that these are services that the County has no control over and they are certainly growing faster than anticipated. Rep. Pratt asked if these services were all for local people or were people brought in from elsewhere. Sue explained to Rep. Pratt that these were all Coös County residents and that we have a system where we verify that they definitely belong to our county. Sue went on to explain that in the Children, Youths, and Families budget the issue is the same. Rep. Woodward asked if monies could be moved around within budget. Sue explained that monies could be moved around. For example if one department in the Nursing Home had a surplus, that surplus could be used to offset another department that might be over expended within that same budget. However, to move appropriations from one fund to another requires Delegation approval. At the last quarterly meeting, in most years, the Delegation takes action on this type of resolution. Rep. Pratt asked if the Nursing Hospital in W. Stewartstown was holding its population. Sue explained that it was and was doing very well. Rep. Stohl asked about the overall 66% that was expended as of the third quarter and wouldn't it normally be about 75%, and did that mean that it was too soon to tell if there would be a shortfall in the budget. Sue explained that the shortfall, at this time, was only in Categorical and Children, Youth, and Families Programs. She went on to explain that the Commissioners cannot over expend their budget, which is by law. If it is determined that there will not be enough money in the budget, the Commissioners need to ask for a supplemental budget appropriation.

Chairman Tholl asked for a motion to approve the Third Quarter Expenditures. Rep. Horton made a motion to approve the Third Quarter Expenditures. Rep. Pratt seconded the motion. All approved 8-0.

**Revenues:** Sue read a letter to the Delegation from the City of Berlin, addressed to the Commissioners, in regards to their ability to be able to pay their County taxes in December because of the situation with Pulp and Paper of America (PPA). Sue went on to explain that if the City of Berlin cannot pay its taxes in December, the County Treasurer may have to come to the Delegation at the December 8 meeting to get approval to borrow money for 3-4 weeks to pay our TANS, until the taxes come in from Berlin. It was discussed that if Berlin can receive a low or no interest rate loan from the State, then it would probably make sense for them to pay their County taxes and not incur interest by not paying. Rep. Stohl asked if the Commissioners had acted on



this letter. Sue explained that the City Manager of Berlin has asked for a meeting with the Commissioners. Edith Tucker asked when that meeting was going to be and Sue stated to her that it had not been scheduled yet. Rep. Gallus asked about the County's ability to borrow money. Sue said that these issues do affect the County's borrowing ability. Bonding companies only downgrade the County's ratings, which are already lower than most of the other counties because of Coös' lack of economic diversification. Rep. Gallus also went on to discuss that Berlin not only has the issue of no taxes from PPA, but that with so many of their taxpayers having been employed by PPA that there will be issues of them not being able to pay their taxes. Rep. Gallus believes that Berlin is in a lot worse shape than it thinks. He wanted the County to be aware of this. Rep. Pratt asked the Delegation what the procedure was in regards to the State approving loans for towns or cities in NH. Rep. Tholl said that it would have to be taken to the Rules Committee. Rep. Gallus stated that he believed the Town of Lincoln had been loaned money from the State when the mills there shut down.

Rep. Stohl asked why there was so much revenue in the Sheriff's Special Detail line item. Sue explained that they have been doing a lot of details and that on Sept. 11 they did a 24-hour detail guarding the MacIntyre Fuels, Inc.'s gasoline tanks in No. Stratford. The deputies also do traffic details and escort details for doublewide mobile homes. This is work over their regular duties and it is paid out on the expense side of the budget. Rep. Stohl also asked Supt. Brown why there was so little revenue from the Corrections Department. Supt. Brown explained that he had budgeted for taking in federal and state inmates and Coös County hasn't gotten any. He stated that he has been a little hesitant to accept any federal inmates because of a high hepatitis rate that is occurring in the federal prison system. It is expensive to treat inmates who contract Hepatitis (\$29,000 a year) and he felt that this was an expense the County really didn't want to incur. Supt. Brown also explained that Corrections receives income from AT&T and Verizon for telephone commissions and that approximately \$4000 was expected to come in from these companies.

Chairman Tholl stated he was happy to see the increase in PILT.

Rep. Stohl asked about the DCYF revenue and why so much still remained. Sue explained that most of the programs work on a fiscal year and have just recently started expending their award and the State has sent only one quarter on the 2001-2002 grant.

Chairman Tholl asked for a motion to approve the Third Quarter Revenues. Rep. Horton made a motion to approve the Third Quarter Revenues. Chairman Tholl seconded the motion. All approved 8-0.

### Unincorporated Places

**Expenditures:** There were no questions under Unincorporated Places expenditures.

**Revenues:** Rep. Pratt asked why the Federal and State PILT was more than anticipated. Sue explained that Congress has increased the PILT by several million dollars, which in turn increases our portion. She also explained that Dixville received some PILT this year and they hadn't before. Rep. Pratt also asked about the government buying property in Wentworth Location and these parcels being taken off the tax rolls. Sue explained that this is really tough for Wentworth Location and they are a donor town besides. Rep. Guay asked to make a comment in regards to his legislation to merge the Unincorporated Places with their neighboring towns. He feels that they should be treated like towns and that they have been having a "free ride" for years and that

they should be paying taxes. Commissioner Judd stated to the Delegation that this year the Unincorporated Places are being taxed at higher rates in both timber taxes and in current use.

Chairman Tholl asked that a motion be made to approve the Third Quarter Expenditures for the Unincorporated Places. Rep. Davis made the motion to approve the Third Quarter Expenditures. Rep. Horton seconded the motion. It was approved 8-0. Chairman Tholl asked that a motion be made to approve the Third Quarter Revenues for the Unincorporated Places. Rep. Horton made the motion to approve the Third Quarter Revenues. Chairman Tholl seconded the motion. It was approved 8-0.

**Other Business:** Sue explained to the Delegation issues with the possible sunseting of SB 409 relative to Long Term Care, concerns the Counties have had with SB 409, and where the Counties stand on this issue at this time especially in regards to whether the Counties have met their CAPS yet. The Counties feel they have, but the State disputes this. Sue also explained that this is going to take a while to work out, but that it is the general consensus of the Counties, at this time, not to reauthorize SB 409, but to let it sunset and go back to paying the way we were. She stated that she would discuss this with the Delegation further at the Public Hearing in December. Rep. Stohl asked if SB 409 deals with long-term care inside and outside of nursing care facilities. Sue told him that it did. He also asked if the Coös County Delegation had a subcommittee that dealt with the State categorical programs. Chairman Tholl said they did but wasn't sure who was on the committee. Rep. Stohl felt that the Commissioners really needed to address this issue statewide and that every delegate in the County should be aware of all the details of SB 409.

Commissioner Judd presented the status of the IP lands situation in Pittsburg, Clarksville and Stewartstown. He showed the Delegation a map of his proposed changes in regards to which parcels of land would be set aside as protected lands. He stated that the acreage would be the same, just a change in the parcels. He explained the finances of the project and the advisory board that would be set up to run the project. Rep. Gallus asked about the percentage of land in the County is public ownership. Sue stated that it is about 30%. Rep. Guay asked about commercial and economic development. Commissioner Judd explained that the lands available for recreation were the economy of this area.

With no other business, the meeting adjourned at 11:25 am. Chairman Tholl moved to adjourn and Rep. Pratt seconded the motion.

Respectfully submitted,

Lawrence Guay, Acting Clerk

COÖS COUNTY  
DELEGATION MEETING & PUBLIC HEARING  
The Cabot Motor Inn – Lancaster, NH  
December 8, 2001

Present: Rep. Lawrence Guay, Vice-Chair; Rep. Paula Bradley, Clerk; Reps. Perley Davis, John Gallus, Lynn Horton, Dana Landers, Ed Mears, Leighton Pratt, Michael Rozek, Eric Stohl, David Woodward; Commissioners A.M. Sue Trottier, Thomas Corrigan and Burnham Judd, County Treasurer Donald Bisson, County Attorney Pierre Morin, County Administrator Suzanne Collins,

Office Administrator Gail Coletti, Corrections Superintendent Norman Brown, Register of Deeds Carole Lamirande, Sheriff Robert Loven, Berlin Nursing Home Administrator Jeannette Morneau, Victim/Witness Coordinator Donna Ransmeier, representatives of agencies supported by the County, members of the press and the public.

Rep. Guay called for a short Delegation meeting at 10:15 a.m. A roll call was taken for attendance. He then asked the County Treasurer, Donald Bisson to read the following resolution:

#### RESOLUTION #1

Be it resolved by the Coös County Delegation duly convened on the eighth day of December, 2001, that since the monies in the treasury of the County of Coös are insufficient to meet the demands upon the same and the sum of Five Million Dollars (\$5,000,000) being the estimated amount necessary for the purpose of operating the county for the Fiscal Year 2002, the Coös County Treasurer is hereby authorized to borrow the required sum upon order of the County Commissioners pursuant to RSA 29:8. The amount borrowed is not to exceed the stated amount.

A motion was made by Rep. Horton, seconded by Rep. Pratt. A roll call vote approved the resolution 10-0. The meeting was adjourned on a motion by Rep. Bradley and seconded by Rep. Woodward.

Rep. Rozek informed the assembly that Rep. Tholl was unable to attend due to matters beyond his control. He sent his apologies. Rep. Guay then turned the meeting over to Sue Collins for the presentation of the 2002 budget.

Sue welcomed everyone to the Public Hearing for the Commissioners' recommended Coös County Budget 2002. Sue mentioned that in this year's budget process the Commissioners asked all departments to take into consideration the effect of Pulp & Paper of America's shut down in Berlin and Gorham and asked everyone to keep their budgets level funded or to try and make cuts if possible. Department heads understood what was being asked of them and many of the budgets were cut.

This year's total budget request including the unincorporated places, whose taxpayers fund their expenses, is \$20,120,000. A Community Block Grant in the amount of \$245,000 deducted from this amount leaves the budget at \$19,875,000. This is an increase over the 2001 budget of \$339,100 or 1.7%. Sue also mentioned at this time that last week the County was notified that they were awarded another \$1,000,000 Community Block Grant for economic development. This grant will support a plan by David Presby to build a manufacturing plant in the Whitefield Industrial Park. He will manufacture a special ribbed plastic pipe used in residential and commercial septic systems. This \$1,000,000 will be added to the budget in March – both in revenue and appropriations with no net effect on county taxes. This CDBG is a loan to Mr. Presby. In future years as the money is repaid, the Coös Economic Development Corporation will be able to use the payments to fund new economic development initiatives. Once the money arrives in Coös County, it stays here.

Sue explained why the budget is still up \$339,000. 1) Transfers to the County Health Insurance – many employees at the Berlin Nursing Home have spouses who were employed by PPA. Since



last August, several employees transferred their health insurance coverage to the County. These transfers amount to approximately \$36,000. 2) Agency nurses – with the Northern NH Correctional Facility competing for licensed professionals the Berlin Nursing Home has had to look at hiring agency nurses. This cost is affecting the budget by \$112,200. 3) Step increases for County Employees who have not reached the top step on the salary schedule - \$68,550 in Stewartstown and \$48,450 in Berlin for a total of \$117,000. 4) The state assistance programs which include Home & Community Based Care, Provider Payments, Old Age Assistance, Aid to the Permanently & Totally Disabled, Intermediate Nursing Care and Children in Need of Services. Together these program costs are increasing \$327,500 in 2002.

The items not included in the budget are: cost of living wage increases or benefit changes for employees. The County is currently involved in labor negotiations with two unions: AFSCME which represents many employees at the Berlin Nursing Home and the SEA which represents the correctional officers, a corporal and the recycling center operator in W. Stewartstown. These negotiations are usually completed by the March meeting. Another important benefit to the employees is Health Insurance and early rate projections effective July 2002 is for a 39% increase. This projected increase is based on the experience of our group. The County's employees have always paid for a portion of their premiums and in some years their raises are entirely devoured by the increase in their health care deduction. The use and cost of prescription drugs now accounts for 20% of these rates and hospital usage is now on an upswing again but the trend is leveling off. The Commissioners will be faced with some tough decisions regarding this benefit in the months ahead.

It is hoped that between now and March settlements will be reached that are fair to both employees and the taxpayers.

Sue then presented an overall view of the continuing revenue problem. Projected revenues in 2002 total \$12,258,900. The largest revenue centers in the County budget are the two nursing homes. The state budget passed last session did not increase the nursing home reimbursement line item so the nursing home revenues get farther and farther behind their expenses. The counties did not foresee years of so-called state budget neutrality, so no matter the amount of costs, the amount that the state has allocated to nursing homes stays the same. So nursing homes are operating with higher and higher costs for labor, we take sicker and sicker residents and we have the State of NH Medicaid program stuck in neutral. This year both the Berlin and W. Stewartstown nursing homes got slight rate increases – that only means that a couple private homes got rate decreases because the pie is no bigger, it's just sliced differently each time there is a rate adjustment.

Sue then explained the State Assistance Programs. The County reimburses the State 25% of these programs. Home and Community Based Care (HCBC) - the County pays for 25% of the cost for services provided by Home Health Agencies to Medicaid recipients who qualify for nursing home level of care in their own homes. As of September 30<sup>th</sup> this year, 150 individuals had been provided with these services for a total cost of \$212,740.18. Last year in the first 9 months, we spent \$165,428 or an increase of 28.5%.

Provider Payments – for anyone who qualifies for nursing home level of care and Medicaid, whether they are at home or in a nursing home, we reimburse the State 25% of the cost of prescription drugs, hospitalization, x-rays, emergency medical services and some durable medical equipment. This growth in this program is unbelievable with pharmaceuticals comprising 65% of



the expense, hospitalizations 17% and skilled nursing facilities 12%. The balance is personal care (Granite State Independent Living Foundation), medical supplies and durable medical equipment. As of September 30<sup>th</sup>, the County's share of these costs totaled \$514,900. As of September 30<sup>th</sup> last year, the cost was \$435,675. That's a one-year increase of 18%.

Intermediate Nursing Care – this line item is the most stable. Perhaps because all the growth is in keeping folks at home for as long as possible. So far this year, the county has paid for 394 individuals in nursing homes including ours. The rate of growth from 2000 to 2001 is 1.8%.

Old Age Assistance – the county has reimbursed the State of NH 50% of these costs for years; however, the growth in 2001 was pretty remarkable. This program provides a small living allowance to folks 65 or older who have no work history, have never paid into Social Security and have an income of less than \$530 per month and resources of less than \$2,500. As of September 30<sup>th</sup>, the county had expended \$26,287 and had projected a budget of \$25,000 for the entire year. This is a 49.5% increase over the same 9-month period last year. Last year as of 9/30/00, the county had expended \$17,580.

Aid to the Permanently and Totally Disabled – the county pays 50% of the cost of monthly payments to individuals between 18 and 65 years of age with permanent mental or physical disabilities. The individual must be disabled for at least 4 years before he/she can qualify. As of September 30<sup>th</sup>, the county had spent \$220,217, which is considerably more than last year at the same time - \$184,251 – a growth of 19.5%

The County cannot control the costs in the state assistance programs. It is on the local taxpayer that the County ultimately relies to give us the resources to provide the quality of care that is expected without the state resources to provide it.

At this time, Ms. Collins highlighted the best of times in 2001 – both nursing homes received excellent Medicaid surveys for the long-term care that is provided to the residents, the farm operation is thriving despite the downfall of the Northeast Dairy Compact price supports and the criminal justice programs have a dedicated and stable workforce that assures the safety, security and protection of our citizens.

Questions were asked regarding the nurses' hourly rates at the nursing homes compared to the agency rates. Sue read over the different rates, stating these rates are different for each classification and step, what shift they work and in some cases if they are nurse managers. Rep. Woodward asked why the nurses are being drawn to the state prison. Sue replied that Group II retirement and dental insurance benefits are offered as well as health insurance fully paid and the workload is not as heavy at the state prison. Also, they pay a lot more. Sue explained that she and Jeannette are exploring ways to develop the staff that is already at the nursing home to encourage LNAs and LPNs to further their education.

Rep. Rozek asked about the insurance plans. Has Sue checked with the SEA regarding the Cigna insurance plan for their union members? Sue will look into this when she meets with this group.

Rep. Guay stated that the nursing homes are operating at a loss. Can cuts be made in these two budgets? Sue stated that 80% of the budgets are labor related. Cuts were made when the Commissioners reviewed this budget. If anything is cut it would be in staff and she will fight to keep them. It will affect the quality of care that is offered to our residents if we cut employees.

Ms. Collins went over the County Administration expense line items. Administration expenses line item decreased by \$1,600. The Treasurer's expenses showed an increase of \$1,400 because the Commissioners approved going out for public sale on our Tax Anticipation Notes. This is to cover the bond counsel.

Mrs. Carole Lamirande, Register of Deeds, presented her budget. The biggest increase in this budget was the line item for book repairs. Carole gave an extensive presentation on this item. The special line item has been decreased by \$10,000 for optical disk conversion since this project is almost done. On the revenue side, there is an estimated increase of \$5,000. Rep. Rozek commended Mrs. Lamirande at keeping her budget at less than 2½% increase overall.

County Attorney Pierre Morin presented the County Attorney and Medical Referees' budgets. The decrease in the Asst. Attorney salary line item is because a new Assistant Attorney was hired. Total budget was decreased by \$900. There was no change in revenue. Attorney Morin explained the different fees associated with transporting a body to Concord for autopsy. There was no change in the medical referees' budget. Rep. Guay asked if the prosecutor's grant was the only source of revenue for this department and Attorney Morin replied yes.

Donna Ransmeier, Victim/Witness Advocate, presented this program's budget. This budget is down by \$150 and the Attorney General's grant is level funded at \$25,000 this year. Rep. Guay also asked if this grant was the only source of revenue for this department, which it is.

Sheriff Butch Loven presented the County Sheriff budget. This budget is down by \$2,600. Sheriff Loven went over the line item expenses in his budget. The vehicle lease line item is up \$4,900. The leases are up on all four vehicles and Sheriff Loven plans to replace the current vehicles with new cruisers. The revenue budget is down \$22,400 due to the COPS grant expiring.

Rep. Stohl noted that there are 3 full-time deputies at \$30,000 each and this expense is no longer funded by the COPS grant and fully funded by the County. He also asked why the Sheriff was not waiting until the new cars came in before installing the new radios. The Sheriff explained that for the safety of his deputies he does not want them out there with obsolete radios. Rep. Stohl also questioned the vehicle repair line item being so high if this department is obtaining new vehicles. The Sheriff explained that each vehicle has a \$1,000 insurance deductible per vehicle. Sue also mentioned that a portion of the SPOTS terminal is included in the communication line item.

Norman Brown, Superintendent of Corrections presented the County Corrections expense line items. The increase in the benefits line item is for a transfer of health plans from a single plan to a family plan. The new equipment to be purchased this year includes – a new floor buffer, new lockers, replacement of 3 cameras and 2 monitors. This budget is down by \$10,600. The revenue budget decreased by \$10,500 due to Mr. Brown's reluctance to accept federal and state prisoners because of the risk of the prisoners having Hepatitis C. The treatment could cost the County \$29,000 if any prisoner contracted this disease. There was a discussion on the population of inmates and the effect of the lack of a superior court judge. A member asked if the nurse at the corrections department is in Group II and the response was no.

Upon returning from lunch, Rep. Perley Davis had joined the hearing and Ms. Collins presented the 2 nursing home budgets. The West Stewartstown budget was reduced by \$14,400. The

biggest cost saving was in the plant line item – the cost of fuel has dropped significantly from last year at this time. Only 2 capital items are being requested this year – and both are at the Administrator's residence. A new roof estimated at \$6,800 and a replacement concrete floor in the garage is estimated at \$7,600.

Ms. Collins presented the projected revenues. These projections are built on the premise that 89 beds will be filled. The Commissioners also approved a slight increase in the private pay rate - \$145.00 per day to \$150.00 per day as of January 1, 2002. This total revenue budget is increased by \$154,300.

Ms. Collins continued with the Berlin Nursing Home budget. Some of the increases in this budget are contract nurses which was discussed earlier in the meeting, health insurance, step increases and a \$10,000 increase from the Berlin Water Works for an infrastructure surcharge for industrial and large commercial customers. Overall this budget has only increased \$129,100 or 2.3%. Sue also recognized the Director of Nursing at this facility for the long hours she has put in during this period of short staffing.

Only 2 capital improvements are requested this year- first is a generator upgrade estimated at a cost of \$9,000 and the second is a new whirlpool tub with scale to replace an existing tub that has been in the building since it opened. This cost is estimated at \$14,000.

The nursing home revenues were then presented. This budget projects a decrease of \$195,400. Because of the staffing shortage in Berlin, this budget is based only on 92 beds filled; 87 Medicaid residents at \$126.21 per day and 5 private pay at \$150 per day.

Norm Brown presented the County Farm budget. This budget is down \$13,000. The only items requested for capital outlay are - \$10,000 for the erosion control project and \$7,500 for a used truck to replace the existing one that we have now. On the revenue side, this budget is down \$9,200.

Sue Buteau presented the Cooperative Extension budget. The communications line item was decreased due to a 3-year communications grant that was received. She thanked the Delegation for their support.

Ms. Collins continued with the Conservation District budget. This budget is down by \$100.

Debt Service – this is based on an estimated rate of 4% for 350 days to borrow \$5,000,000 in Tax Anticipation Notes. Sue hopes by March this rate will be lower. She also predicts that the County may be debt free in 5 years.

Delegation Expense and Social Service Agencies were level funded. Larry Kelley, CAP Director, thanked the Commissioners for not cutting the Social Service Agencies' budgets.

The Recycling Center budget was approved on October 27<sup>th</sup>. The towns that use the Recycling Center fund this budget.

Human Services – this budget is up by \$800. There were slight increases in all line items based on expenditures in the past year. The State Assistance Programs were covered earlier in the meeting. The increase in this budget is \$253,300. The Children & Youth Services – this budget



is up \$74,500. This budget constantly fluctuates. Last year, there was a 16% decrease in cost. This year it will be over expended by year-end and next year's projected increase will be 16.6%. The Placement Prevention Grants - the County expects to receive at least \$135,000. If the State's DCYF budget increases, then the amount will go up, as these funds are usually 6% of the entire DCYF budget. These funds are used to fund agencies that develop programs that prevent out of home placements for youth between the ages of 0 to 18 years. Proposals are accepted in early summer of each year. The County has a 7-member selection committee that reviews these applications.

The Federal Funds in the amount of \$245,000 is for the CDBG for Coös County Family Health. In March, this amount will be \$1,245,000 that will include the Presby Project as well.

Other Revenues – this budget is up \$285,750. Interest in savings has a \$10,000 projected decrease based on what has happened to investment rates. Proceeds on long-term notes are the sum needed to finance capital outlay items at the 2 nursing homes and the Farm. Many infrastructure improvements were postponed and this line item dropped \$120,900. Interest on Workers' Compensation Fund is money received each year for funds held in our workers' compensation account with Primex. These funds are invested and the interest is paid to us annually. This year, our estimates are down \$5,000 because the rates have been reduced significantly in the past 3 years. The federal payment in lieu of taxes was \$153,121. Of this amount, \$49,100 was allocated to the unincorporated places based on the number of acres of federal lands and the need to raise taxes. The balance of \$103,990 was credited to the county to help reduce taxes. The County has budgeted \$105,000 for 2002 and the National Association of Counties is lobbying hard to get this amount raised again. Other income is budgeted at \$500. This income includes the fee assessed by the County to an unincorporated place in Carroll County for administering the collection of property taxes. This fee was not collected last year because the unincorporated place did not have enough funds on hand. This year they will be assessed the fee for last year and this year. The estimated surplus this year, \$736,500, is significantly lower than past years.

The Unincorporated Places budget was then reviewed. This budget is up \$104,450. This is in part due to the re-evaluation of the unincorporated towns that totals \$108,000. Half of the amount will be budgeted this year and the other half in 2003. Planning & Zoning has increased \$2,300. An attorney has recently completed a complete review of the County's Zoning Ordinance and Subdivision Regulations to bring them into compliance with state statutes as many laws have changed during the 10 years since these documents were adopted. The Planning Board will be revising its documents and new documents will be printed next year. The printing cost is estimated at \$2,000. The NH Division of Forest & Lands is level funded like last year - \$55,000. The education line item is budgeted at \$109,700. This amount covers costs of tuition, transportation and special services for 6 students in the unincorporated places. Prior to this year, the tuition was covered by the County's allocation from the National Forest Reserve Fund. However, this year because of the State Education Tax, the County received a letter from the Commissioner of Education requesting that we pay to the State Education Trust Fund the sum of \$31,109 because the County had spent less per student than the amount of an adequate education. The reason of course was that the National Forest Reserve Fund paid the tuition and all the County paid was transportation. After meeting with the staff of the Department of Revenue Administration, the Commissioner agreed that the County does not have to send the funds back to the Education Trust Fund as long as we set the funds aside in a Special Revenue Fund for future



education costs. The Delegation will be asked to pass a resolution to that effect at the March meeting.

In order to avoid this problem, the Unincorporated Places School District will begin paying all tuition and transportation costs in January 2002. The National Forest Reserve Funds will continue to be sent to the receiving districts (Colebrook, Berlin and Errol) with the Commissioners determining from year to year what the funds should be used for. This coming year, the Commissioners have voted to use the majority of the funds to help the Berlin School District due to the budget cuts they have had to implement. There will be adjustments to this budget in March. Two students have moved to Errol which means \$24,700 will be cut from the proposed budget. County taxes is an estimate based on what the unincorporated places paid in county taxes this year and that was \$16,200 more than the previous year. State education taxes are scheduled to decrease in 2002. The revenue budget showed an overall increase of \$104,450 due primarily on estimated timber taxes based on Intent to Cut Forms filed to date.

The public hearing adjourned at 2:45 P.M.

Respectfully submitted,

Rep. Paula Bradley, Clerk



